

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

DAVID AKOYAN, on behalf of himself
and all employees similarly situated,

Plaintiff,

v.

TR ACCOUNTANTS, a California
Corporation doing business as Tax Relief
Advocates; and DOES 1-50 inclusive,

Defendants.

Case No.: 30-2022-01292163-CU-OE-CXC

**[PROPOSED] ORDER GRANTING
FINAL APPROVAL OF CLASS ACTION
AND PAGA SETTLEMENT AND
JUDGMENT**

DATE: January 15, 2026
TIME: 2:00 p.m.
DEPT.: CX-102

Judge: Assigned to Hon. Layne H. Melzer
Dept.: CX102
Complaint Filed: 11/17/22

On January 15, 2026, at 2:00 p.m. in Department CX-103, the Court heard Plaintiff's Unopposed Motion for Final Approval of Class Action and PAGA Settlement ("Motion). Capitalized terms in this document are as defined in the Class Action and PAGA Settlement Agreement and Class Notice between Plaintiff David Akoyan, on behalf of himself and all employees similarly situated, ("Plaintiff") and Defendant TR Accountants, Inc., a California Corporation doing business as Tax Relief Advocates ("Defendant") (collectively "Parties") ("Settlement" or "Settlement Agreement" which is attached as Exhibit "A" to Declaration of Douglas H. Hoang in Support of Plaintiff's Motion for Final Approval (Register of Action ("ROA") No. 99).)

Having considered all the papers filed, and other information presented, and based on

1 those papers and information, and good cause appearing,

2 **IT IS HEREBY ORDERED, ADJUDGED AND DECREED** that the Motion is
3 granted and Judgment is entered as follows:

4 1. The Court gives Final Approval to the Settlement, which provides for a settlement
5 payment of \$1,850,000.00, as fair, reasonable, and adequate as to each of the Parties, and
6 consistent with and in compliance with California law, and directs the Parties and their counsel to
7 implement and consummate the Settlement Agreement in accordance with the Settlement
8 Agreement's terms and provisions. Substantial investigation and research have been conducted
9 such that counsel for the Parties can reasonably evaluate their respective positions. It appears to the
10 Court that Settlement will avoid substantial additional costs by all Parties, and the delay and risk
11 presented by further prosecution of the Action. The Court finds that the Settlement reached is the
12 result of intensive, non-collusive, arm's-length negotiations, including mediation with an
13 experienced, third-party neutral. Plaintiff has provided the Court with enough information about
14 the nature and magnitude of the claims being settled, and the impediments to recovery, to make an
15 independent assessment of the reasonableness of the terms to which the Parties have agreed.

16 2. The Court finds that the notice program implemented pursuant to the Settlement
17 Agreement (and the Preliminary Approval Order granting Motion for Preliminary Approval of
18 Class Action and PAGA settlement ("Preliminary Approval Order", ROA 90)) (i) constituted
19 appropriate notice, (ii) was reasonably calculated, under the circumstances, to apprise members
20 of the Class of the pendency of the litigation, their right to object or exclude themselves from the
21 proposed Settlement, to appear at the Final Approval Hearing, and their right to seek monetary
22 and other relief, (iii) was reasonable and constituted due, adequate and sufficient notice to all
23 persons entitled to receive notice, and (iv) met applicable requirements of due process.

24 3. Solely to effectuate the Settlement, this Court has concluded that certification of
25 the Settlement Class is appropriate and hereby certifies the Class as defined below (and in the
26 Settlement Agreement) and concludes this definition is sufficient for California Rules of Court
27 3.765(a) and 3.771, and that the Settlement Agreement binds all Class Members, defined as:

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1 All persons employed by DEFENDANT in California and classified as a non-
2 exempt employee who worked for DEFENDANT during the Class Period.

3 4. The Court approves the PAGA Penalties of \$50,000.00, with \$37,500.00 going to
4 the LWDA and \$12,500.00 to the Aggrieved Employees, defined in the Settlement Agreement
5 as:

6 A person employed by DEFENDANT in California and classified as non-
7 exempt employee who worked for DEFENDANT during the PAGA Period.

8 5. The Court finds that Plaintiff and Class Counsel adequately represented the Class
9 for the purpose of entering into and implementing the Settlement.

10 6. The Court has confirmed that there is one opt out, Aime Nunez.

11 7. The Court has confirmed that there were no disputes or objections that were
12 submitted to the Settlement Administrator.

13 8. The Court adjudges that, upon the date on which Defendant fully funds the
14 Settlement Amount, Plaintiff, the Participating Class Members and the Aggrieved Employees
15 have fully, finally, and conclusively compromised, settled, discharged, and released any and all
16 released claims as provided in the Settlement Agreement, which defines the released claims
17 against the Defendant as follows:

18 PLAINTIFF'S Release. PLAINTIFF and his former and present spouses,
19 representatives, agents, attorneys, heirs, administrators, successors, and assigns
20 generally, release and discharge Released Parties, to the full extent permitted by
21 law, of any and all claims, known and unknown, asserted and unasserted, which
22 PLAINTIFF has or may have against DEFENDANT, including but not limited
23 to any claims for unpaid compensation, wages, reimbursement for business
24 expenses, penalties, or waiting time penalties under the California Labor Code,
25 the California Business and Professions Code, the federal Fair Labor Standards
26 Act, or any state, county or city law or ordinance regarding wages or
27 compensation; any claims for employee benefits, including without limitation,
28 any claims under the Employee Retirement Income Security Act of 1974; any
claims of employment discrimination on any basis, including without limitation,
any claims under Title VII of the Civil Rights Act of 1964, the Civil Rights Act
of 1866, 42 U.S.C. section 1981, the Civil Rights Act of 1991, the Americans
with Disabilities Act of 1991, the Family and Medical Leave Act of 1993, the
California Government Code, or any other state, county, or city law or ordinance
regarding employment discrimination. However, this release shall not apply to
claims for workers' compensation benefits, unemployment insurance benefits,
pension or retirement benefits, or any other claim or right that as a matter of law
cannot be waived or released. Named Plaintiff expressly waives any rights or
benefits available to him under the provisions of Section 1542 of the California
Civil Code, which provides as follows:

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1 A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE
2 CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO
3 EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE
4 RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE
5 MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE
6 DEBTOR OR RELEASED PARTY.

7 PLAINTIFF understands fully the statutory language of Civil Code section 1542
8 and, with this understanding, elects to, and does, assume all risks for claims that
9 have arisen, whether known or unknown, which he ever had, or hereafter may
10 claim to have, arising on or before the date of his signature to this Agreement,
11 and specifically waives all rights he may have under California Civil Code
12 section 1542.

13 Release by Participating Class Members Who Are Not Aggrieved Employees:
14 All Participating Class Members on behalf of themselves and their respective
15 former and present representatives, agents, attorneys, heirs, administrators,
16 successors, and assigns, release Released Parties from (i) all claims that were
17 alleged, or reasonably could have been alleged, based on the Class Period facts
18 stated in the Operative Complaint. Except as set forth in Section 6.3 of this
19 Agreement, Participating Class Members do not release any other claims,
20 including claims for vested benefits, wrongful termination, violation of the Fair
21 Employment and Housing Act, unemployment insurance, disability, social
22 security, workers' compensation, or claims based on facts occurring outside the
23 Class Period.

24 Release by Non-Participating Class Members Who Are Aggrieved Employees:
25 All Non-Participating Class Members who are Aggrieved Employees are
26 deemed to release, on behalf of themselves and their respective former and
27 present representatives, agents, attorneys, heirs, administrators, successors, and
28 assigns, the Released Parties from all claims for PAGA penalties that were
alleged, or reasonably could have been alleged, based on the PAGA Period facts
stated in the Operative Complaint, and the PAGA Notice.

9. The Court further finds that K2 Employment Law, APC has adequately
represented the Class and is appointed as Class Counsel. Furthermore, the Court approves Class
Counsel's request for Class Counsel Fees Payment in the amount of \$555,000.00, and Class
Counsel Litigation Expenses Payment of \$12,863.49. The Class Counsel Fees Payment and
Class Counsel Litigation Expenses Payment shall be paid in accordance with the Settlement. The
Parties are to bear their own attorney's fees and costs, except as otherwise provided in this
paragraph.

10. The Court approves the Administration Expense Payment of \$13,850.00, to be
paid to ILYM Group, Inc. out of the Gross Settlement Amount.

11. The Court finds that Plaintiff David Akoyan is an adequate representative of the
Settlement Class and appoints him as such. Furthermore, it approves payment of a Class

1 Representative Service Payment in the amount of \$5,000.00 to Plaintiff. This payment is to
2 come out of the Gross Settlement Amount in recognition of his service on behalf of the Class,
3 which is in addition to his payment as a Settlement Class Member. The service payment will be
4 paid in accordance with the terms of the Settlement. The Court finds that Plaintiff David
5 Akoyan shall also be paid \$35,000.00 out of the Gross Settlement Amount for the release of his
6 own individual claims including a general release.

7 12. The Court approves the LWDA PAGA Payment of \$37,500.00, to be paid to
8 California Labor and Workforce Development Agency (“LWDA”) out of the Gross Settlement
9 Amount.

10 13. The Court approves the payment of the Net Settlement Amount of \$1,190,786.51,
11 including the \$12,500 in PAGA penalties, to the Participating Class Members and Individual
12 PAGA Payment to Aggrieved Employees, according to the terms of the Settlement Agreement
13 and this Final Approval Order and Judgment. Upon the date on which Defendant fully fund the
14 Settlement Amount, Plaintiff and all Participating Class Members and Aggrieved Employees
15 shall have, by operation of this Final Approval Order and Judgment, finally and forever released,
16 relinquished, and discharged Defendant from all claims as defined by the Settlement Agreement.
17 Upon the date on which Defendant fully funds the Settlement Amount, Plaintiff, all Participating
18 Class Members and Aggrieved Employees are permanently barred and enjoined from instituting
19 or prosecuting any claims released under the Settlement Agreement. All Participating Class
20 Members (other than those above who submitted valid timely Requests for Exclusion) and those
21 Aggrieved Employees shall be bound by the releases and other terms of the Settlement
22 Agreement and this Final Approval Order and Judgment, whether or not they actually receive or
23 cash their checks for their Individual Class Payment, and shall not be permitted to seek any
24 further payment or any personal relief of any kind, including any payment for damages, wages,
25 compensation, fees, costs, penalties, or interest, other than their respective Individual Class
26 Payment, because of the released claims.

27 14. The Settlement is not an admission by Defendant, nor is this a finding of the
28 validity of any claim in the Action of any wrongdoing by Defendant. Neither the Settlement

1 Agreement, nor any document referenced therein, nor any action taken to carry out the
2 Settlement Agreement, will be (a) construed as or used as an admission of liability or an
3 admission that any of Defendant's defenses in the Action are without merit, or (b) disclosed,
4 referred to, or offered in evidence against Defendant in any further proceeding except to
5 effectuate the Settlement. However, the Settlement may be admitted in evidence and otherwise
6 used in any proceeding to enforce its terms, or in defense of any claims released or barred by the
7 Settlement or this Final Approval Order and Judgment.

8 15. Without affecting the finality of the Final Order and Judgment for purposes of
9 appeal, the Court reserves jurisdiction over the Parties as to all matters relating to the
10 administration, enforcement, and interpretation of the terms of the Settlement Agreement and the
11 Final Order and for any other necessary purposes.

12 16. The Parties are ordered to cause a copy of this Final Order and Judgment to be
13 posted by the Claims Administrator, Nathalie Hernandez, on its website for One Hundred and
14 Eighty (180) days, to provide notice to the Class as required by California Rule of Court 3.771(b)
15 and to submit a copy of it to the LWDA.

16 17. The Court further directs the Parties to effectuate the Settlement according to the
17 terms of the Settlement Agreement, including payment to Class Members, Aggrieved
18 Employees, the LWDA, Class Counsel, Plaintiff and Class Administrator and sending uncashed
19 checks to the State Controller's Office, Unclaimed Property Division.

20 18. The Court schedules a Final Accounting hearing on October 15, 2026 in
21 Department CX102 at 2:00 p.m. of the Orange County Superior Court, located at 751 West Santa
22 Ana Boulevard, Santa Ana, California 92701. Counsel shall submit a final administrator's report
23 at least sixteen (16) court days prior to the Final Accounting hearing regarding the status of the
24 settlement administration. The final report must include all information necessary for the Court
25 to determine the total amount actually paid to the Class Members and all others in accordance
26 with the Settlement, as well as any amounts disbursed to the State Controller's Office Unclaimed
27 Property Fund. If the uncashed funds are not fully disbursed by the report deadlines, counsel
28 must request a continuance.

1 19. The Court will retain jurisdiction over the parties to enforce the terms of the
2 Settlement pursuant to California Rules of Court, Rule 3.769(h) and pursuant to Code of Civil
3 Procedure Section 664.6.

4 **IT IS SO ORDERED.**

5
6 DATED: February 11, 2026



Honorable Layne H. Melzer

PROOF OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of eighteen and not a party to the within action; my business address is 19849 Nordhoff Street, Northridge, CA 91324.

On **January 16, 2026**, I served the foregoing document(s) described as **[PROPOSED] ORDER GRANTING FINAL APPROVAL OF CLASS ACTION AND PAGA SETTLEMENT AND JUDGMENT** on all interested parties in this action by:

Nima A. Jalali Jehan
JAYAKUMAR CARLSON & JAYAKUMAR
LLP
2424 S.E. Bristol Street, Suite 300
Newport Beach, CA 92660
(949) 222-2008
(949) 222-2012 - fax

Nima@cjattorneys.com
Jehan@cjattorneys.com
Jade@cjattorneys.com

**Attorneys for Defendant TR ADVOCATES,
LLC**

California Labor and Workforce Development
Agency
ATTEN: PAGA Administrator
455 Golden Gate Avenue, 9th Floor
San Francisco, CA 94102
PAGAINfo@dir.ca.gov

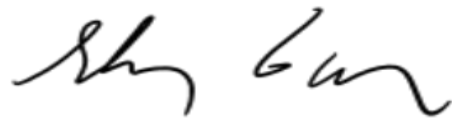
☐ **(BY ELECTRONIC TRANSMISSION - EMAIL):** By causing a true copy thereof, to be sent from the email address of sgolden@k2employmentlaw.com to the persons at the email addresses listed above. No notification was received indicating that any of the transmissions were unsuccessful.

☒ **(BY ELECTRONIC TRANSMISSION - VIA ONE LEGAL)** By electronically delivering the attached document(s) via One Legal, which sends an email notification of the filing to the parties and counsel of record listed above. No notification was received indicating that any of the transmissions were unsuccessful.

☒ **(BY ELECTRONIC TRANSMISSION - VIA LWDA)** By electronically filing the attached document(s) via Labor and Workforce Development Agency ("LWDA"), which sends an email notification of the filing to the LWDA. No notification was received indicating that any of the transmissions were unsuccessful.

Executed on **January 16, 2026** at San Clemente, California.

☒ **STATE** I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.



Shirley Golden

1 **PROOF OF SERVICE**

2 I am employed in the County of Los Angeles, State of California. I am over the age of
3 eighteen and not a party to the within action; my business address is 19849 Nordhoff Street,
Northridge, CA 91324.

4 On **February 11, 2026**, I served the foregoing document(s) described as **ORDER**
5 **GRANTING FINAL APPROVAL OF CLASS ACTION AND PAGA SETTLEMENT**
AND JUDGMENT on all interested parties in this action by:

6 Nima A. Jalali Jehan
7 JAYAKUMAR CARLSON & JAYAKUMAR
8 LLP
9 2424 S.E. Bristol Street, Suite 300
Newport Beach, CA 92660
(949) 222-2008
(949) 222-2012 - fax

10 Nima@cjattorneys.com
Jehan@cjattorneys.com
Jade@cjattorneys.com

11 **Attorneys for Defendant TR ADVOCATES,**
12 **LLC**

California Labor and Workforce Development
Agency
ATTEN: PAGA Administrator
455 Golden Gate Avenue, 9th Floor
San Francisco, CA 94102
PAGAfiling@dir.ca.gov

13 **[X] (BY ELECTRONIC TRANSMISSION - EMAIL):** By causing a true copy thereof, to
14 be sent from the email address of dhoang@k2employmentlaw.com to the persons at the email
addresses listed above. No notification was received indicating that any of the transmissions
were unsuccessful.

15 Executed on **February 11, 2026** at San Clemente, California.

16 **[X] STATE** I declare under penalty of perjury under the laws of the State of California
17 that the foregoing is true and correct.

18
19 

20 _____
Douglas H. Hang