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Attorneys for Plaintiff FREDERICK BERNARD, And the Proposed Class

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF ORANGE
CIVIL COMPLEX CENTER**

FREDERICK BERNARD on behalf of himself
and all similarly situated persons, and the general
public,

Plaintiff,

vs.

OPTIMA TAX RELIEF, LLC; OPTIMA
FINANCIAL GROUP, LLC; and DOES 1
through 25, inclusive,

Defendants.

Case No. 30-2022-01288055-CU-OE-CXC

[Assigned for all purposes to the Honorable
William Claster, Dept. CX101]

**DECLARATION OF REUBEN D.
NATHAN IN SUPPORT OF PLAINTIFF'S
UNOPPOSED MOTION FOR
PRELIMINARY APPROVAL OF CLASS
ACTION AND PAGA SETTLEMENT**

DATE: January 16, 2026
TIME: 9:00 a.m.
DEPT: CX101

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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.

I. DISCOVERY AND DISCOVERY MOTIONS

4. A summary of the litigation history is set forth in John Glugoski's declaration ¶¶ 8-17. Plaintiff and Defendants engaged in extensive written discovery, document production and depositions. Defendants also provided Plaintiffs with more than 40,000 pages of documents during the discovery process. Plaintiff's counsel also interviewed over 100 former employees, obtained former employee employment files, and they confirmed Plaintiff's allegations set forth in the operative complaint. Discovery and discovery motion practice conducted in this action is outlined below:

a. Plaintiff's Requests

- 2

(January 3, 2023);

- Plaintiff's Requests for Production of Documents to Defendant Optima Financial Group, LLC, Set One (55 Requests) (February 21, 2023)
- Plaintiff's Requests for Production of Documents to Defendant Optima Tax Relief, LLC, Set One (55 Requests) (February 21, 2023)
- Plaintiff's Special Interrogatories to Defendant Optima Financial Group, LLC, Set Two (45 Special Interrogatories) & Declaration Re the number of Special Interrogatories (February 21, 2023);
- Plaintiff's Special Interrogatories to Defendant Optima Tax Relief, LLC, Set Two (45 Special Interrogatories) & Declaration Re the number of Special Interrogatories (February 21, 2023);
- Plaintiff's Form Interrogatories—General to Defendant Optima Financial Group, LLC, Set Two (March 7, 2023);
- Plaintiff's Form Interrogatories—General to Defendant Optima Tax Relief, LLC, Set Two (March 7, 2023);
- Plaintiff's Requests for Production of Documents to Defendant Optima Financial Group, LLC, Set Two (1 Request) (August 2, 2023)
- Plaintiff's Requests for Production of Documents to Defendant Optima Tax Relief, LLC, Set Two (1 Request) (August 2, 2023)
- Plaintiff's Special Interrogatories to Defendant Optima Financial Group, LLC, Set Three (4 Special Interrogatories) & Declaration Re the number of Special Interrogatories (August 2, 2023);
- Plaintiff's Special Interrogatories to Defendant Optima Tax Relief, LLC, Set Three (4 Special Interrogatories) & Declaration Re the number of Special Interrogatories (August 2, 2023);
- Plaintiff's Notice of Deposition of Optima Financial Group, LLC's Person Most Knowledgeable and Request for Production of Documents (April 16, 2024)
- Plaintiff's Notice of Deposition of Optima Tax Relief, LLC's Person Most

Knowledgeable and Request for Production of Documents (April 16, 2024)

- Plaintiff's Amended Notice of Deposition of Optima Financial Group, LLC's Person Most Knowledgeable and Request for Production of Documents (July 25, 2024)
- Plaintiff's Amended Notice of Deposition of Optima Financial Group, LLC's Person Most Knowledgeable and Request for Production of Documents (July 25, 2024)

b. Defendants' Responses

- Defendant Optima Financial Group, LLC's Responses to Plaintiff's Special Interrogatories, Set One (objections only) (February 6, 2023)
- Defendant Optima Tax Relief, LLC's Responses to Plaintiff's Special Interrogatories, Set One (objections only) (February 6, 2023)
- Defendant Optima Financial Group, LLC's Responses to Plaintiff's Request for Production of Documents, Set One (April 17, 2023)
- Defendant Optima Tax Relief, LLC's Responses to Plaintiff's Request for Production of Documents, Set One (April 17, 2023)
- Defendant Optima Financial Group, LLC's Responses to Plaintiff's Special Interrogatories, Set Two (April 17, 2023)
- Defendant Optima Tax Relief, LLC's Responses to Plaintiff's Special Interrogatories, Set Two (April 17, 2023)
- Defendant Optima Tax Relief, LLC's Supplemental Responses to Plaintiff's Request for Production of Documents, Set One (April 3, 2024)
- Defendant Optima Tax Relief, LLC's Supplemental Responses to Plaintiff's Special Interrogatories, Set Two (April 3, 2024)
- Defendant Optima Financial Group, LLC's Supplemental Responses to Plaintiff's Special Interrogatories, Set Two (April 26, 2024)
- Defendant Optima Financial Group, LLC's Supplemental Responses to Plaintiff's Request for Production of Documents, Set One (April 26, 2024)
- Defendant Optima Tax Relief, LLC's Supplemental Responses to Plaintiff's Request for Production of Documents, Set One (amended) (April 26, 2024)

- Defendant Optima Tax Relief, LLC’s Supplemental Responses to Plaintiff’s Special Interrogatories, Set Two (amended) (April 26, 2024)
- Defendant Optima Financial Group, LLC’s Responses to Plaintiff’s Form Interrogatories—General, Set One (April 26, 2024)
- Defendant Optima Tax Relief, LLC’s Responses to Plaintiff’s Form Interrogatories—General, Set One (April 26, 2024)
- Defendant Optima Financial Group, LLC’s Further Supplemental Responses to Plaintiff’s Request for Production of Documents, Set One (May 23, 2024)
- Defendant Optima Tax Relief, LLC’s Further Supplemental Responses to Plaintiff’s Request for Production of Documents, Set One (May 23, 2024)
- Defendant Optima Financial Group, LLC’s Further Supplemental Responses to Plaintiff’s Special Interrogatories, Set Two (May 23, 2024)
- Defendant Optima Tax Relief, LLC’s Further Supplemental Responses to Plaintiff’s Special Interrogatories, Set Two (May 23, 2024)
- Defendant Optima Financial Group, LLC’s Supplemental Responses to Plaintiff’s Form Interrogatories—General, Set One (May 23, 2024)
- Defendant Optima Tax Relief, LLC’s Supplemental Responses to Plaintiff’s Form Interrogatories—General, Set One (May 23, 2024)
- Defendant Optima Financial Group, LLC’s Supplemental Responses to Plaintiff’s Request for Production of Documents, Set One (Requests 21 and 33) (June 21, 2024)
- Defendant Optima Tax Relief, LLC’s Supplemental Responses to Plaintiff’s Request for Production of Documents, Set One (Requests 21 and 33) (June 21, 2024)
- Defendants’ Privilege Log in Connection with Responses to Plaintiff’s Request for Production of Documents, Set One (July 23, 2024)
- Defendant Optima Financial Group, LLC’s Further Supplemental Responses to Plaintiff’s Request for Production of Documents, Set One (August 30, 2024)
- Defendant Optima Tax Relief, LLC’s Further Supplemental Responses to Plaintiff’s Request for Production of Documents, Set One (August 30, 2024)

- Defendant Optima Financial Group, LLC's Further Supplemental Responses to Plaintiff's Special Interrogatories, Set Two (August 30, 2024)
- Defendant Optima Tax Relief, LLC's Further Supplemental Responses to Plaintiff's Special Interrogatories, Set Two (August 30, 2024)
- Defendant Optima Financial Group, LLC's Responses to Plaintiff's Request for Production of Documents, Set Two (August 30, 2024)
- Defendant Optima Tax Relief, LLC's Responses to Plaintiff's Request for Production of Documents, Set Two (August 30, 2024)
- Defendant Optima Financial Group, LLC's Responses to Plaintiff's Special Interrogatories, Set Three (August 30, 2024)
- Defendant Optima Tax Relief, LLC's Responses to Plaintiff's Special Interrogatories, Set Three (August 30, 2024)
- Defendant Optima Financial Group, LLC's Further Supplemental Responses to Plaintiff's Request for Production of Documents, Set One (January 22, 2025)
- Defendant Optima Tax Relief, LLC's Further Supplemental Responses to Plaintiff's Request for Production of Documents, Set One (January 22, 2025)
- Defendant Optima Financial Group, LLC's Further Supplemental Responses to Plaintiff's Special Interrogatories, Set Two (January 22, 2025)
- Defendant Optima Financial Group, LLC's Further Supplemental Responses to Plaintiff's Special Interrogatories, Set Two (January 22, 2025)
- Defendant Optima Financial Group, LLC's Supplemental Responses to Plaintiff's Request for Production of Documents, Set Two (January 22, 2025)
- Defendant Optima Tax Relief, LLC's Supplemental Responses to Plaintiff's Request for Production of Documents, Set Two (January 22, 2025)

c. Defendants' Requests

- Defendant Optima Financial Group, LLC's Request for Production of Documents to Plaintiff, Set One (37 Requests) (February 9, 2023)
- Defendant Optima Financial Group, LLC's Special Interrogatories to Plaintiff, Set

One (22 Interrogatories) (February 9, 2023)

- Defendant Optima Financial Group, LLC's Form Interrogatories—General to Plaintiff, Set One (February 9, 2023)
- Defendant Optima Financial Group, LLC's Form Interrogatories—Employment Law to Plaintiff, Set One (February 9, 2023)
- Defendants' Notice of Deposition of Plaintiff Frederick Bernard (April 26, 2024)
- Defendants' Notice of Taking Deposition of Plaintiff Frederick Bernard (June 29, 2024)

d. Plaintiff's Responses

- Plaintiff's Responses to Defendant Optima Financial Group, LLC's Form Interrogatories—Employment Law, Set One (March 10, 2023)
- Plaintiff's Responses to Defendant Optima Financial Group, LLC's Form Interrogatories—General, Set One (March 10, 2023)
- Plaintiff's Responses to Defendant Optima Financial Group, LLC's Request for Production of Documents, Set One (March 10, 2023)
- Plaintiff's Responses to Defendant Optima Financial Group, LLC's Special Interrogatories, Set One (March 10, 2023)
- Plaintiff's Supplemental Responses to Defendant Optima Financial Group, LLC's Form Interrogatories—Employment Law, Set One (May 1, 2023)
- Plaintiff's Supplemental Responses to Defendant Optima Financial Group, LLC's Form Interrogatories—General, Set One (May 1, 2023)
- Plaintiff's Supplemental Responses to Defendant Optima Financial Group, LLC's Request for Production of Documents, Set One (May 12, 2023)
- Plaintiff's Supplemental Responses to Defendant Optima Financial Group, LLC's Special Interrogatories, Set One (May 12, 2023)
- Plaintiff's Second Supplemental Responses to Defendant Optima Financial Group, LLC's Request for Production of Documents, Set One (May 12, 2023)

e. Defendants' Subpoenas to Third Parties

- Defendants’ Deposition Subpoena for Production of Business Records issued to St. Judge Heritage Healthcare/Billing (February 17, 2023)
- Defendants’ Deposition Subpoena for Production of Business Records issued to St. Judge Heritage Medical Group/Radiology (February 17, 2023)
- Defendants’ Deposition Subpoena for Production of Business Records issued to St. Judge Heritage Medical Group (February 17, 2023)

ii. Documents Produced

a. Plaintiff

- PLF00001-PLF00208 (PDF) (September 27, 2023)

b. Defendant

- OPTIMA 000001 – OPTIMA 001078 (PDF) (March 6, 2024)¹
- OPTIMA 001079 – OPTIMA 001097 (March 6, 2024)
Excel Sheets / Plaintiff Data / combined 3.21 MB
- OPTIMA 001098 – OPTIMA 013028 (PDF) (March 7, 2024)
 - Employee Files produced per Employee Requests
- OPTIMA 013029 – OPTIMA 030769 (PDF) (April 26, 2024)
 - Employee Files produced per Employee Requests
- OPTIMA 030770 – OPTIMA 032574 (PDF) (April 26, 2024)
 - Employee Files produced per Employee Requests
- OPTIMA 032575 – OPTIMA 033054 (PDF) (April 26, 2024)
- OPTIMA 033055 – OPTIMA 033073 (PDF) (April 26, 2024)
- OPTIMA 033074 – OPTIMA 033076 (PDF) (April 26, 2024)
- OPTIMA 033077 – OPTIMA 033099 (PDF) (April 26, 2024)
- OPTIMA 033100 – OPTIMA 033397 (PDF) (April 26, 2024)
- OPTIMA 033398 (.mp4) (April 26, 2024)

¹ In April 2023, Defendants served hundreds of pages of documents that were not bates stamped. Defendants later re-served the same documents on March 6, 2024 (OPTIMA 000001 – OPTIMA 001078), which were bates stamped.

- OPTIMA 033399 (.mp4) (April 26, 2024)
- OPTIMA 033400 – OPTIMA 033459 (PDF) (April 26, 2024)
- OPTIMA 033460 – OPTIMA 041441 (PDF) (April 26, 2024)
- OPTIMA 041442 – OPTIMA 042868 (PDF) (April 26, 2024)
- OPTIMA 042869 – OPTIMA 044022 (PDF) (April 30, 2024)
- Employee Files produced per Employee Requests
- OPTIMA 044023 – OPTIMA 044047 (PDF) (May 23, 2024)
- OPTIMA 044048 – OPTIMA 044117 (PDF) (May 23, 2024)
- OPTIMA 044118 – OPTIMA 044256 (PDF) (May 23, 2024)
- OPTIMA 044257 – OPTIMA 044259 (PDF) (May 23, 2024)
- OPTIMA 044260 (PDF) (May 23, 2024)
- OPTIMA 044261 – OPTIMA 044325 (PDF) (May 23, 2024)
- OPTIMA 044326 – OPTIMA 044343 (PDF) (May 23, 2024)
- OPTIMA 044344 – OPTIMA 044353 (PDF) (May 23, 2024)
- OPTIMA 044354 – OPTIMA 044388 (PDF) (May 23, 2024)
- OPTIMA 044389A (Class Member Sample Group Data) (May 23, 2024)
- Excel Sheet / 4,424 rows of data / Columns A – DG of headers / 2.7 MB
- OPTIMA 044389B (Class Member Sample Group Data) (May 23, 2024)
- Excel Sheet / 13,663 rows of data / Columns A – DR of headers / 6.6 MB
- OPTIMA 044389C (Class Member Sample Group Data) (May 23, 2024)
- Excel Sheet / 478 rows of data / Columns A – E of headers / 36 KB
- OPTIMA 044389D (Class Member Sample Group Data) (June 17, 2024)
- Excel Sheet / 63,154 rows of data / Columns A – N of headers / 4 MB
- OPTIMA 044389E (Class Member Sample Group Data) (June 17, 2024)
- Excel Sheet / 176,097 rows of data / Columns A – I of headers / 8.6 MB
- OPTIMA 044389F (Class Member Sample Group Data) (July 11, 2024)
- Excel Sheet / 13,338 rows of data / Columns A – N of headers / 896 KB
- OPTIMA 044389G (Class Member Sample Group Data) (July 11, 2024)

- Excel Sheet / 1079 rows of data / Columns A – M of headers / 96 KB
- OPTIMA 044389H (Class Member Sample Group Data) (July 11, 2024)
- Excel Sheet / 219 rows of data / Columns A – L of headers / 96 KB
- OPTIMA 044390 (.pptx) (July 11, 2024)
- OPTIMA 044391 – OPTIMA 044444 (PDF) (July 11, 2024)
- OPTIMA 044445 – OPTIMA 044507 (PDF) (July 11, 2024)
- OPTIMA 044508 – OPTIMA 044573 (PDF) (July 11, 2024)
- OPTIMA 044574 – OPTIMA 044582 (PDF) (July 11, 2024)
- OPTIMA 044389I (Class Member Sample Group Wage Statements) (July 22, 2024)
- PDF / 37,190 pages
- OPTIMA 044583 – OPTIMA 044595 (PDF) (July 23, 2024)
- OPTIMA 044596 – OPTIMA 044598 (PDF) (July 23, 2024)
- OPTIMA 044599 – OPTIMA 044625 (PDF) (July 23, 2024)
- OPTIMA 044626 – OPTIMA 044631 (PDF) (July 23, 2024)
- OPTIMA 044632 – OPTIMA 044640 (PDF) (July 23, 2024)
- OPTIMA 044641 – OPTIMA 044648 (PDF) (July 23, 2024)
- OPTIMA 044649 – OPTIMA 044662 (PDF) (July 23, 2024)
- OPTIMA 044663 – OPTIMA 044714 (PDF) (July 24, 2024)
- OPTIMA 044715 – OPTIMA 044720 (PDF) (July 24, 2024)
- OPTIMA 044721 (PDF) (July 24, 2024)
- OPTIMA 044722 – OPTIMA 044725 (PDF) (July 24, 2024)
- OPTIMA 044726 – OPTIMA 044727 (PDF) (July 24, 2024)
- OPTIMA 044728 (PDF) (July 30, 2024)
- OPTIMA 044729 – OPTIMA 044733 (PDF) (July 30, 2024)
- OPTIMA 044734 – OPTIMA 044740 (PDF) (August 30, 2024)
- OPTIMA 044741 – OPTIMA 044746 (PDF) (August 30, 2024)
- OPTIMA 044747 – OPTIMA 044750 (PDF) (January 22, 2025)
- OPTIMA 044751 – OPTIMA 044873 (PDF) (January 22, 2025)

- OPTIMA 044874 – OPTIMA 049761 (PDF) (April 11, 2025)

- Employee Files produced per Employee Requests

iii. **Depositions**

- Deposition of Frederick Bernard conducted on July 25, 2024
- Deposition of David King (PMK for Defendants) conducted on July 30, 2024
- Deposition of Patricia Cortez volume 1 (PMK for Defendants) conducted on July 30, 2024
- Deposition of Patricia Cortez volume 2 (PMK for Defendants) conducted on July 31, 2024

iv. **Class List**

- Class List produced on March 6, 2024 (OPTIMA 001097 / Excel Sheet)

v. **Plaintiff's Motions to Compel Discovery and Motions to Quash Subpoenas**

a. Plaintiff's Motion to Compel Defendants' Further Responses to Special Interrogatories, Set One

On February 14, 2023, Plaintiff filed his Motion to Compel Defendants' Further Responses to Special Interrogatories, Set One, No. 1 and supporting documents ("MTC SRogs, Set One"). On April 24, 2023, Defendants filed their Opposition to Plaintiff's MTC SRogs, Set One and supporting documents. On April 28, 2023, Plaintiff filed his Reply to Defendant's Opposition and supporting documents. On May 5, 2023, the Court issued its Order granting in part Plaintiff's MTC SRogs, Set One.

b. Plaintiff's Motions to Compel Defendants' Further Responses to Special Interrogatories, Set Two and Request for Production of Documents, Set One

On December 14, 2023, Plaintiff filed his Motion to Compel Defendant Optima Tax Relief, LLC's Further Responses to Special Interrogatories, Set Two and for Monetary Sanctions.

On December 14, 2023, Plaintiff filed his Motion to Compel Defendant Optima Financial Group, LLC's Further Responses to Special Interrogatories, Set Two and for Monetary Sanctions.

On December 14, 2023, Plaintiff filed his Motion to Compel Defendant Optima Tax Relief, LLC's Further Responses to Request for Production of Documents, Set One and for Monetary Sanctions.

On December 14, 2023, Plaintiff filed his Motion to Compel Defendant Optima Financial Group,

1 LLC's Further Responses to Request for Production of Documents, Set One and for Monetary Sanctions.

2 On March 4, 2024, the Parties filed the Stipulation Re: Discovery Compliance and Statistical
3 Sampling and Methodology. On March 7, 2024, the Court issued its Order granting the Parties Stipulation
4 Re: Discovery Compliance and continuing the hearing on Plaintiff's Motions to Compel for sixty (60)
5 days in order to allow time for Defendants to comply with the Order.

6 On May 21, 2024, Plaintiff filed a separate Notice of Non-Opposition regarding all four of
7 Plaintiff's motions to compel, notifying the Court of Defendants' failure to comply with the Court's
8 Order re Stipulation Re: Discovery Compliance and that Defendants also failed to timely file oppositions
9 to Plaintiff's Motions to Compel. On May 23, 2024, Defendants filed their Omnibus Statement
10 Regarding Plaintiff's Motions to Compel. On May 24, 2024, the Court issued its Order continuing the
11 hearing on Plaintiff's motions to compel to July 26, 2024, and ordering the Parties to file an update
12 regarding the status of the motions, compliance, and sanctions two weeks prior to the hearing. On July
13 12, 2024, the Parties filed their statements, respectively.

14 On July 26, 2024, the Court issued its Order granting all four of Plaintiff's Motions to Compel,
15 as well as granting Plaintiff's requests for monetary sanctions.

16 c. Plaintiff's Motions to Quash Subpoenas

17 On March 14, 2023, Plaintiff filed his Motion to Quash Subpoena Issued to St. Jude Heritage
18 Healthcare/Billing and supporting papers. On July 5, 2023, Plaintiff filed his Notice of Withdrawal of
19 Motion to Quash.

20 On March 14, 2023, Plaintiff filed his Motion to Quash Subpoena Issued to St. Jude Heritage
21 Medical Group/Radiology and supporting papers. On July 5, 2023, Plaintiff filed his Notice of
22 Withdrawal of Motion to Quash.

23 On March 14, 2023, Plaintiff filed his Motion to Quash Subpoena Issued to St. Jude Heritage
24 Medical Group and supporting papers. On July 5, 2023, Plaintiff filed his Notice of Withdrawal of Motion
25 to Quash.

26 **II. PLAINTIFF AND THEIR COUNSEL WILL ADEQUATELY REPRESENT THE CLASS**

27 5. Plaintiff has no conflict of interest with the Class Members. Plaintiff performed similar
28 work and was subject to the same policies and practices as the Class Members. Plaintiff's claims are

1 identical to the claims of the other Class Members and arise from the same course of conduct by
2 Defendants. Plaintiff has embraced his responsibilities as the class representative by actively participating
3 in this case, providing documents, identifying potential witnesses, providing valuable information
4 regarding the policies and practices at issue in this case and Defendants' business structure, engaging in
5 the settlement process, and consulting with counsel throughout the litigation.

6 6. Plaintiff has devoted considerable time to this litigation and is prepared to continue to do
7 so, demonstrating his commitment to achieving the best possible result for the class.²

8 7. Further, as indicated below and in my co-counsel's declaration, Plaintiff is represented by
9 qualified and competent counsel, who have the experience and resources necessary to vigorously pursue
10 this action.

11 8. Plaintiff's counsel conducted a thorough investigation of the claims at issue before filing
12 the complaint and during litigation leading up to this settlement. Plaintiff's counsel has extensive
13 experience litigating wage-and-hour class actions and representative actions, is well-versed in the
14 applicable law, and has ample resources to dedicate to the case. I have worked with my co-counsel John
15 Glugoski and Matthew Righetti of Righetti Glugoski, P.C. for several years including for the duration of
16 this action. I believe John Glugoski and Matthew Righetti are highly qualified to evaluate the claims of
17 this action.

18 9. The work I performed in this case includes, but is not limited to: 1) Researching the claims
19 of Plaintiff prior to filing the lawsuit; 2) Preparing the initial complaint and amendments; 3) Preparing
20 Original and Amended PAGA Notices; 4) Propounding discovery; 5) Reviewing and working with
21 administrator Re: Belaire-West notice to Class Members; 6) Interviewing class members; 7) Preparing
22 and exchanging written discovery, meet and confer efforts, multiple motions to compel discovery, and
23 motions to quash third party subpoenas; 8) Preparing for and attending depositions; 9) Reviewing tens of
24 thousands pages of documents produced by Defendants; 10) Reviewing payroll data/information, wage
25 production, and policies; 11) Conducting ongoing discussions with retained experts relating to data
26 provided to Plaintiff; 12) Creating damage models; 13) Examining and analyzing data, and 14) Motion

27 _____
28 ² Further details regarding Plaintiff's work on the case will be presented in a declaration with the motion for final approval.

1 practice. The amount of work performed by Class Counsel in this case is what led to this settlement.

2 **III. THE PROPOSED ATTORNEYS' FEE AWARD PRELIMINARILY APPROPRIATE**

3 10. Pursuant to the Settlement Agreement, Plaintiffs' counsel will seek attorneys' fees not to
4 exceed \$500,000 (33.3% of the Gross Settlement Amount) and actual litigation costs not to exceed
5 \$50,000. Sett. Agmt. ¶ 2. Class counsel appreciates that this Court will utilize the period of time before
6 the hearing on final approval to consider any comments from Class Members and inform itself of all
7 aspects of the settlement. Further, at the final approval stage, this Court will rule upon the reasonableness
8 of any attorney's fees, the class representative enhancement request and general release payments, and
9 repayment of costs advanced by Plaintiff's counsel. In preparation for final approval, Plaintiff will
10 provide this Court with further briefing pertaining to those requests.

11 **IV. EDUCATION AND EXPERIENCE**

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

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

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

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

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

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

28 //

- 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;

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- 1 o. *Santoli v. The Money Source, Inc., et al.*, Orange County Superior Court, Case
2 No. 30-2017-00917450 resulting in a \$1,500,000.00 settlement on behalf of class
3 members;
- 4 p. *Lavelle v. Nationstar Mortgage, et al.*, Orange County Superior Court, Case No.
5 30-2017-00917438 resulting in a \$10,050,000.00 settlement on behalf of class
6 members;
- 7 q. *Arnold v. Guaranteed Rate Inc., et al.*, Ventura County Superior Court, Case No.
8 56-2019-00523081-CU-OE-VT;
- 9 r. *Sicairos v. Staffmark Investment, LLC, et al.*, Orange County Superior Court,
10 Case No. 30-2019-01050988, PAGA only action, resulting in a \$1,500,000
11 settlement on behalf of aggrieved employees, resulting in \$350 per pay period
12 and approximately \$2,000 per aggrieved employee;
- 13 s. *Louka v. Nations Direct Mortgage, et al.*, Orange County Superior Court, Case
14 No. 30-2019-01042277-CU-OE-CXC;
- 15 t. *Arevalos v. Americor Funding, Inc., et al.*, Orange County Superior Court, Case
16 No. 30-2019-01068606-CU-OE-CX;
- 17 u. *Nelson v. Bridgestone Retail Operations, LLC, et al.* San Diego Superior Court,
18 Case No. 37-2020-00035994-CU-OE-CTL, coordinated with *Bridgestone Retail*
19 *Wage and Hour Cases*, JCCP Action, San Bernardino Superior Court, Case No.
20 JCCP 5054, consolidated with *Strawn v. Bridgestone Retail Operations, LLC, et*
21 *al.*, Sacramento Superior Court, Case No. 34-2018-00242049;
- 22 v. *Jones v. Apple, Inc., et al.*, Merced County Superior Court, Case No. 18CV-0455;
23 PAGA only action;
- 24 w. *Sandoval v. Home Depot U.S.A., Inc.*, Alameda County Superior Court, Case No.
25 22CV015414, PAGA only action;
- 26 x. *Vasquez v. Xpress Global Systems LLC, et al.*, Alameda County Superior Court,
27 Case No. 23CV034375; and
- 28 y. *Brew v. Rocket Mortgage, et al.*, San Mateo Superior Court,

Case No. 24-CIV-00893.

z. *Shaw v. Kaiser, et al.*, Los Angeles Superior Court, Case No. 22STCV11259 (tentative approval for \$15,000,000.00 settlement); and

aa. *Maciel v. M.A.C., et al.*, Northern District of California, Case No. 3:23-CV-03718-AMO (final approval pending for \$12,000,000).

15. 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.

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

17. 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.

18. 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.

19. The proposed settlement reflects approximately 50% of the estimated recovery the Class could reasonably expect in light of the significant litigation risks, and will provide tangible, monetary compensation for hotly disputed claims. Indeed, the percentage of the liability exposure recovered in this case exceeds percentages routinely approved by courts.

V. MARKET RATES

20. 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.

21. These are the same hourly rates that I charge to Nathan & Associates APC hourly clients who have retained me for non-contingent matters,

22. 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.

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23. 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.

24. 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

25. A method of determining rates by courts is by reference to the Laffrey Matrix, which can be found at <http://www.laffreymatrix.com/>. The billing rate for an attorney with my experience according to the matrix is \$1,141.00.

VI. REASONABLE HOURLY RATES

26. The fee request sought herein is reasonable in light of the contingent nature or the fee, the amount of work performed, the quality of work performed, and most importantly the results/benefits to the class.

27. Fee awards are almost always determined based on current rates, such as the attorney's rate at the time a motion for fees is made rather than the historical rate at the time the work was performed.

28. This Court can appreciate that litigating a high-stakes cases against defendant with deep pockets, represented by a top-notch law firm, dealing with issues that are unsettled is not appealing to most lawyers. Even more challenging is the heightened risk as a result of having to finance that type of litigation, which was not undertaken lightly.

29. One difficulty in determining the hourly rate of attorneys of similar skill and experience in the relevant community is the scarcity of hourly fee-paying clients in class action litigation. As a practical matter, few if any consumers or employees pay attorney's fees on an hourly basis for such litigation. Thus, in such cases attorneys base their retainer agreements on a contingency fee relationship.

30. This class action case involves California's wage and hour laws. Litigating a wage and hour class action through trial can take years and frequently requires the investment of hundreds of

1 thousands of dollars in costs. This is a very difficult area of law and not within the knowledge of many
2 lawyers as it requires knowledge of the substantive law, class action procedure and enforcement positions
3 of state and federal agencies. Class action work of this type requires specialized learning and the
4 willingness to take large risks. I and my co-counsel Righetti Glugoski, P.C. used a high level of skill in
5 the difficult questions that arose in this case.

6 31. Class action cases unlike many others can only properly be litigated one at a time, which
7 required me to forego accepting other cases during the time of this litigation. The requirements of this
8 were significant.

9 32. There is no question that my firm was precluded from taking other cases, and in fact, had
10 to turn away other meritorious fee generating cases in order to meet the demands of this case.

11 33. We were paid nothing along the way and had to pay expenses for costs. I believe a fee
12 request of thirty-five (33.3%) percent of the total settlement amount is reasonable in this case given Class
13 Counsel's efforts.

14 34. I have served as lead class counsel in several cases, which are detailed above.

15 35. My firm undertook this representation on a contingent basis recognizing that the risk of
16 non-payment has been high throughout this litigation. I recognized that there were substantial
17 uncertainties in the viability of this case as a class action. A realistic assessment shows that the risks in
18 the resolution of the liability issues, protracted litigation in this action as well as the probable appeals
19 process, are great.

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

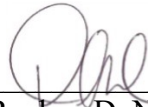
23 37. Under Ninth Circuit standards, a District Court may award attorneys' fees under either
24 the "percentage-of-the-benefit" method or the "lodestar" method. *Fischel v. Equitable Life Assur. Soc'y*,
25 307 F.3d 997, 1006 (9th Cir. 2002); *Hanlon v. Chrysler Corp.*, 150 F.3d 1011, 1029 (9th Cir. 1998).
26 Class Counsel's fee request is fair and reasonable under either of these methods.

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

3 Executed on December 11, 2025, at Newport Beach, California.

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6 Reuben D. Nathan
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