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16 Attorneys for Plaintiff FREDERICK BERNARD, And the Proposed Class

17  
18 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**  
19 **FOR THE COUNTY OF ORANGE**  
20 **CIVIL COMPLEX CENTER**

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

24 Plaintiff,

25 vs.

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

Defendants.

**FILED**  
SUPERIOR COURT OF CALIFORNIA  
COUNTY OF ORANGE

SEP 10 2026

DAVID H. YAMASAKI, Clerk of the Court

BY: \_\_\_\_\_, DEPUTY

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

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

**[PROPOSED] ORDER GRANTING  
PLAINTIFF'S UNOPPOSED MOTION FOR  
FINAL APPROVAL OF CLASS ACTION  
AND PAGA SETTLEMENT AND FINAL  
JUDGMENT**

Date: September 4, 2026  
Time: 9:00 a.m.  
Dept.: CX101

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

1 TO ALL PARTIES AND THEIR RESPECTIVE COUNSEL OF RECORD:

2 Plaintiff's Motion for Final Approval of Class Action and PAGA Settlement came on for regularly  
3 noticed hearing on September 4, 2026, before the Hon. William Claster in Department CX101 of the  
4 above-entitled Court, as set forth in the Parties' Joint Stipulation of Class Action and PAGA Settlement  
5 ("Settlement Agreement").

6 Having considered the Parties' Settlement Agreement, First Addendum to Joint Stipulation of  
7 Class Action and PAGA Settlement, Notice of Class Action Settlement, and Memorandum of Points and  
8 Authorities filed in Support of the Unopposed Motion for Final Approval of Class Action and PAGA  
9 Settlement, the arguments and discussion of counsel for the respective parties, the documents submitted  
10 in support therewith including, without limitation, the Declarations submitted by the Parties and the  
11 Settlement Administrator, as well as all supporting legal authorities and documents filed herein, and  
12 having conducted an inquiry pursuant to California Rules of Court, rule 3.769(g), including an inquiry  
13 into the notice to the Class, and good cause appearing therefor, the court now finds:

14 **IT IS HEREBY ORDERED, ADJUDGED, AND DECREED AS FOLLOWS:**

- 15 1. Plaintiff's Motion for Final Approval of the parties' class action settlement is GRANTED.
- 16 2. The Court, for purposes of this Final Judgment and Order ("Judgment"), adopts all defined  
17 terms as set forth in the following:
- 18 • The Parties' Settlement Agreement, filed on December 11, 2025 as "Exhibit 1" to the  
19 Declaration of John Glugoski in Support of Plaintiff's Motion for Preliminary Approval  
20 (ROA No. 345); and
  - 21 • The Parties' First Addendum to Joint Stipulation of Class Action and PAGA Settlement,  
22 filed on March 10, 2026 as Exhibit A to the Supplemental Declaration of Reuben D.  
23 Nathan in Support of Plaintiff's Supplemental Brief (ROA No. 362) ("Addendum").
- 24 3. The Court has jurisdiction over the subject matter of this Action, the Class Members, the  
25 named Plaintiff, and Defendants.
- 26 4. The Court finds that the distribution of the revised Notice of Class Action Settlement to  
27 Class Members, Exhibit 1 to the Order Granting Preliminary Approval Of Class Action And PAGA  
28 Settlement filed on March 26, 2026 (ROA No. 396) ("MPA Order"), constituted the best notice

1 practicable under the circumstances to all Class Members and fully met the requirements of California  
2 law and due process under the California and United States Constitution. Based on evidence and other  
3 material submitted in conjunction with the Preliminary and Final Approval Hearings, the actual notice to  
4 the class was adequate in all respects.

5         5.       The Court finds that the instant Action presented a good faith dispute over unpaid wage  
6 claims, meal and rest break violations, improper wage statements, unlawful deductions, reimbursement  
7 of business expenses and other relief, and the Court finds in favor of settlement approval.

8         6.       The Court approves the Settlement of the above-captioned action, as set forth in the  
9 Settlement Agreement and the Parties' Addendum and each of the releases and other terms, as fair, just,  
10 reasonable, and adequate. The Parties to the Settlement Agreement are directed to perform in accordance  
11 with the terms set forth in the Settlement Agreement and the Addendum.

12         7.       The Parties are to bear their own costs, except as otherwise provided in the Settlement  
13 Agreement.

14         8.       For purposes of effectuating this Judgment, this Court has certified a class defined as  
15 follows:

16                 All individuals employed in California by Defendant in hourly, non-exempt  
17 positions during the class period<sup>1</sup> (collectively referred to as "Settlement Class").

18         The Court deems this definition sufficient for purposes of California Rules of Court, rule 3.765(a).

19         9.       There were no objections and zero requests for exclusion by members of the Settlement  
20 Class by the deadline of June 26, 2026.

21         10.      With respect to the Settlement Class and for purposes of approving this Settlement, this  
22 Court finds and concludes as follows: (a) the Class Members are ascertainable and so numerous that  
23 joinder of all members is impracticable; (b) there are questions of law or fact common to the Class  
24 Members, and there is a well-defined community of interest among the Participating Class Members with  
25 respect to the subject matter of the Action; (c) the claims of the Named Plaintiff are typical of the claims  
26 of the Class Members; (d) the Named Plaintiff has fairly and adequately protected the interests of the  
27 Class Members; (e) a class action is superior to other available methods for an efficient adjudication of

28         <sup>1</sup> "Class Period" means January 1, 2020, through date of Preliminary Approval.

1 this controversy; and (f) the counsel of record for the Named Plaintiff, *i.e.*, Class Counsel, are qualified  
2 to serve as counsel for the Plaintiff in his individual and representative capacity, as well as for the  
3 Settlement Class.

4 11. Upon the date on which Defendants make payment of the Gross Settlement Amount and  
5 all employer-side payroll taxes, each of the Participating Class Members, including Plaintiff, shall be  
6 deemed to have, and by operation of this Judgment shall have, fully, finally, and forever released,  
7 relinquished, and discharged the Released Parties from the Released Claims, as defined in the Settlement  
8 Agreement, as amended by the Addendum, and as described in the Class Notice. (Settlement Agreement,  
9 ¶ 55; Class Notice, § 4.)

10 a. Released Parties. As used herein, “Released Parties” means Defendants and their  
11 respective present and former parents, owners, subsidiaries, and any affiliated or related  
12 persons or entities and each of their respective officers, directors, partners, shareholders,  
13 attorneys and agents and any other successors, assigns, or legal representatives. The  
14 Released Parties include, but are not limited to, Optima Tax Relief, LLC and Optima  
15 Financial Group, LLC. (Settlement Agreement, ¶ 34; see also Class Notice, § 4.)

16 b. Liquidated Damages Under Labor Code § 1197.1. Consistent with the Class Notice,  
17 claims for liquidated damages under California Labor Code § 1197.1 are released by  
18 Phone/Commission Subclass Members. (Class Notice, § 4; cf. Addendum, § G(b).)

19 12. Upon the date on which Defendants make payment of the Gross Settlement Amount and  
20 all employer-side payroll taxes, Plaintiff, all PAGA Members, and the State of California shall be deemed  
21 to have released the PAGA Released Claims, as defined in the Settlement Agreement, for the PAGA  
22 Period<sup>2</sup>. (Settlement Agreement, ¶ 56; Class Notice, § 4.) PAGA Members may not opt out of or object  
23 to the PAGA Release and are bound by it regardless of whether they negotiate their Individual PAGA  
24 Payment. Settlement Class Members who excluded themselves from the class Settlement remain bound  
25 by the PAGA Release and shall receive their Individual PAGA Payment. To the extent the scope of the  
26  
27

28 <sup>2</sup> “PAGA Period” means November 1, 2021, through the date of entry of the Preliminary Approval Order, subject to the  
Escalator Clause as set forth in Paragraph 67 of the Settlement Agreement. (Settlement Agreement ¶ 25).

1 release set forth in this paragraph, as described in the Class Notice, is narrower than the scope set forth  
2 in the Settlement Agreement, the Class Notice governs.

3 13. Plaintiff's Individual General Release. Upon the date on which Defendants make payment  
4 of the Gross Settlement Amount and all employer-side payroll taxes, Plaintiff, in his individual capacity,  
5 shall be deemed to have, and by operation of this Judgment shall have, released the Released Parties from  
6 Plaintiff's Released Claims, as defined in the Settlement Agreement, including his express waiver of  
7 California Civil Code § 1542. (Settlement Agreement, ¶ 57; Class Notice, §§ 3(A), 11.)

8 14. The only Class Members entitled to payment from the Net Settlement Amount are  
9 Participating Class Members. Neither the Settlement Agreement nor this Judgment will result in the  
10 creation of any unpaid residue or residual. Per the Parties Settlement Agreement (¶ 59(a)(vii)):  
11 Unclaimed Funds. If any settlement checks remain uncashed 180 days after they are mailed by the  
12 Settlement Administrator, the Settlement Administrator will deposit such funds with the State of  
13 California Controller's Office Unclaimed Property Fund in the names of those Class Members who did  
14 not cash their checks.

15 15. Any envelope transmitting a settlement distribution to a class member shall bear the  
16 notation, "YOUR CLASS ACTION SETTLEMENT CHECK IS ENCLOSED."

17 16. The Court having considered Plaintiff's Motion for Final Approval of Class Action and  
18 PAGA Settlement and lack of objection, finds that the following amounts are fair and reasonable, and  
19 shall be awarded accordingly as set forth below:

20 17. The Gross Settlement amount of \$1,500,000.00 is approved.

21 18. The following payments, as required by the Settlement Agreement and as modified by  
22 this Court, are approved:

- 23 A) Payments to the Participating Class Members for the full value of their Claim  
24 Amount from the Net Settlement Amount in accordance with the Settlement  
25 Agreement and Addendum and as calculated by the Settlement Administrator;

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27  
28 ///

- 1 B) \$450,000.00 (30% of the GSA) in attorneys' fees awarded to Class Counsel<sup>3</sup>;  
2 i. \$225,000.00 in attorneys' fees shall be paid to Class Counsel Nathan &  
3 Associates, APC  
4 ii. \$225,000.00 in attorneys' fees shall be paid to Class Counsel Righetti  
5 Glugoski, PC  
6 C) \$29,117.68 for attorneys' costs/expenses to be paid to Class Counsel;  
7 i. \$14,525.77 for attorneys' costs/expenses shall be paid to Class Counsel,  
8 Nathan & Associates, APC  
9 ii. \$14,591.91 for attorneys' costs/expenses shall be paid to Class Counsel,  
10 Righetti Glugoski, PC  
11 D) \$14,250.00 to the Settlement Administrator, ILYM Group, Inc.  
12 E) \$30,000.00 to Plaintiff Frederick Bernard<sup>4</sup> (for enhancement and settlement  
13 payment).  
14 F) \$37,500.00 to the Labor and Workforce Development Agency for PAGA  
15 penalties; and  
16 G) \$12,500.00 to PAGA members, allocated pro rata based on PAGA Pay Periods  
17 worked during the PAGA Period, as calculated by the Settlement Administrator.

18 19. Defendants shall fund the Gross Settlement Amount by depositing the money with the  
19 Settlement Administrator. Defendants shall fund the Gross Settlement Amount and the amount necessary  
20 to pay Defendants' share of payroll taxes within thirty (30) days of the Effective Date<sup>5</sup>. Within ten (10)  
21 days after Defendants fund the Gross Settlement Amount, the Settlement Administrator will make  
22 payment of all Settlement Shares to Participating Class Members, as well as payment of Settlement  
23 Administration Expenses, the Class Counsel Fees Payment, the Class Counsel Litigation Expenses

24 <sup>3</sup> The Court finds this amount to be a reasonable result in light of the quality of the result obtained, the work performed by  
25 class counsel, a review of the billing records provided, and the estimated lodestar. In approving this amount and examining  
26 the billing records provided, the Court is not approving any particular hourly billing rates proposed by class counsel.

27 <sup>4</sup> In making this award, the Court has considered only the factors set forth in *Golba v. Dick's Sporting Goods, Inc.* (2015) 238  
28 Cal.App.4th 1251 and *Clark v. Am. Residential Servs. LLC* (2009) 175 Cal.App.4th 785.

<sup>5</sup> "Effective Date" means the date on which this Final Order and Judgment becomes final; if no appeal is filed, sixty-one (61)  
calendar days after entry; if an appeal is filed, upon final affirmance or dismissal of the appeal. (Settlement Agreement ¶ 11.)

1 Payment, the enhancement and settlement payment to Plaintiff, the LWDA Payment, and payments to  
2 the PAGA members in accordance with this Order. This is a non-reversionary settlement.

3 20. The Notice of Entry of Judgment shall be provided to the Class Members, which provides  
4 as follows:

5 PLEASE TAKE NOTICE that on \_\_\_\_\_, 2026, the Court entered Judgment in the  
6 class action entitled FREDERICK BERNARD v. OPTIMA TAX RELIEF, LLC, et al.; Orange  
7 County Superior Court Case No. 30-2022-01288055-CU-OE-CXC. You are receiving this notice  
8 of entry of judgment because you are a member of the settlement class, whose rights are impacted  
9 by this Judgment and are receiving the enclosed check as your portion of the class action  
10 settlement.

11 21. Notice of the Entry of Judgment to the Class Members will be provided along with their  
12 settlement check by the Settlement Administrator.

13 22. Pursuant to Code of Civil Procedure section 384(b), Plaintiff shall submit to the Court, on  
14 or before April 2, 2027, a final report setting forth the actual amounts paid to Class Members and all  
15 other amounts disbursed pursuant to the Settlement. Upon receiving the final report, the Court will  
16 determine whether further reports and/or a hearing will be necessary.

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1           23. This document shall constitute a Judgment for purposes of California Rule of  
2 Court 3.769(h). Without affecting the finality of this Judgment in any way, the Court reserves exclusive  
3 and continuing jurisdiction over the Action, Plaintiff, the Class Members, and Defendants for the  
4 purposes of supervising the implementation, enforcement, construction, administration, and  
5 interpretation of the Settlement Agreement and this Judgment.

6           **IT IS SO ORDERED.**

7  
8  
9 Dated: 9-10-26

William D. Claster  
Hon. William Claster  
Judge of the Superior Court