

PLAINTIFF/PETITIONER: Frederick Bernard
 DEFENDANT/RESPONDENT: Optima Tax Relief, LLC, et al.

CASE NUMBER:
 30-2022-01288055-CU-OE-CXC

**PROOF OF SERVICE BY FIRST-CLASS MAIL
 NOTICE OF ENTRY OF JUDGMENT OR ORDER**

(NOTE: You cannot serve the Notice of Entry of Judgment or Order if you are a party in the action. The person who served the notice must complete this proof of service.)

1. I am at least 18 years old and **not a party to this action**. I am a resident of or employed in the county where the mailing took place, and my residence or business address is *(specify)*:

2. I served a copy of the *Notice of Entry of Judgment or Order* by enclosing it in a sealed envelope with postage fully prepaid and *(check one)*:

- a. ☐ deposited the sealed envelope with the United States Postal Service.
 b. ☐ placed the sealed envelope for collection and processing for mailing, following this business's usual practices, with which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service.

3. The *Notice of Entry of Judgment or Order* was mailed:

- a. on *(date)*:
 b. from *(city and state)*:

4. The envelope was addressed and mailed as follows:

a. Name of person served:

Street address:

City:

State and zip code:

c. Name of person served:

Street address:

City:

State and zip code:

b. Name of person served:

Street address:

City:

State and zip code:

d. Name of person served:

Street address:

City:

State and zip code:

☐ Names and addresses of additional persons served are attached. *(You may use form POS-030(P).)*

5. Number of pages attached:

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

Date:

 (TYPE OR PRINT NAME OF DECLARANT)

_____
 (SIGNATURE OF DECLARANT)

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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 period¹ (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 ¹ "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 Period². (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 ² “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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- 1 B) \$450,000.00 (30% of the GSA) in attorneys' fees awarded to Class Counsel³;
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 Bernard⁴ (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 Date⁵. 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 ³ 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 ⁴ 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.

⁵ "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.**

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9 Dated: 9-10-26

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