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December 1, 2025

VIA ONLINE SUBMISSION

California Labor & Workforce Development Agency

ATTN: PAGA Administrator

(<https://dir.tfaforms.net/308>)

Subject: *David Taneman v. Squad Security CA, Inc.*

Dear PAGA Administrator:

This office represents David Taneman in connection with his claims under the California Labor Code. Mr. Taneman was an employee of SQUAD SECURITY CA, INC. ("SQUAD SECURITY"). On September 25, 2025, Mr. Taneman submitted a letter outlining his claim for civil penalties against SQUAD SECURITY pursuant to the Private Attorneys General Act of 2004 ("PAGA"). This Amended Notice adds certain factual allegations and legal theories to Mr. Taneman's September 25, 2025 Notice.

The employer may be contacted directly at the address below:

SQUAD SECURITY CA, INC.
383 MAIN AVE, STE 505
NORWALK, CT 06851

Mr. Taneman intends to seek civil penalties, attorney's fees, costs, and other available relief for violations of the California Labor Code, which are recoverable under sections 2698, *et seq.* (i.e., PAGA). Mr. Taneman seeks relief on behalf of himself, the State of California, and other persons who are or were employed by SQUAD SECURITY in California as a non-exempt, hourly paid

employee and who received at least one wage statement (“aggrieved employees”). This letter is sent in compliance with the notice and reporting requirements of California Labor Code section 2699.3.

Mr. Taneman’s work schedule varied, but he typically completed one or two jobs per week, during which he was responsible for protecting cargo being transported from Los Angeles International Airport, as well as on long-haul vehicle trips. The long-haul trips routinely lasted more than 24 consecutive hours, during which Mr. Taneman was required to remain on duty continuously. Mr. Taneman was paid at a rate of \$45.00 per hour.

SQUAD SECURITY has committed one or more of the following Labor Code violations against Mr. Taneman, the facts and theories of which follow, making him an “aggrieved employee” pursuant to California Labor Code section 2699(c):¹

SQUAD SECURITY’s Company-Wide and Uniform Payroll and HR Practices

SQUAD SECURITY CA, INC. is a California Corporation. SQUAD SECURITY provides high-end, full-service security, investigations, and protection solutions. Upon information and belief, SQUAD SECURITY maintains a single, centralized Human Resources (HR) department at its company headquarters in Redondo Beach, California, for all non-exempt, hourly paid employees working for SQUAD SECURITY in California, including Mr. Taneman and other aggrieved employees. At all relevant times, SQUAD SECURITY issued and maintained uniform, standardized scheduling and timekeeping practices and procedures for all non-exempt, hourly paid employees in California, including Mr. Taneman and other aggrieved employees, regardless of their location or position.

Upon information and belief, SQUAD SECURITY maintains a centralized Payroll department at its company headquarters in Redondo Beach, California, which processes payroll for all non-exempt, hourly paid employees working for SQUAD SECURITY in California, including Mr. Taneman and other aggrieved employees. Further, SQUAD SECURITY issues the same formatted wage statements in the same manner for all non-exempt, hourly paid employees working in California, including Mr. Taneman and other aggrieved employees, irrespective of their location, position, or manner in which each employee’s employment ended. In other words, SQUAD SECURITY utilized the same methods and formulas when calculating wages due to Mr. Taneman and other aggrieved employees in California.

Violation of California Labor Code §§ 510 and 1198 – Unpaid Overtime

California Labor Code sections 510 and 1198 and the applicable Industrial Welfare Commission (“IWC”) Wage Order require employers to pay employees working more than eight (8) hours in a day or more than forty (40) hours in a workweek at the rate of time-and-one-half (1 ½) times the regular rate of pay for all hours worked in excess of eight (8) hours in a day or more than forty (40) hours in a workweek. The applicable IWC Wage Order further provides that employers are required to pay employees working more than twelve (12) hours in a day overtime compensation at a rate of two (2) times their regular rate of pay. An employee’s regular rate of pay includes all remuneration for employment paid to, or on behalf of, the employee, including nondiscretionary bonuses and incentive pay. “[T]he first sentence of Labor Code section 510(a) bluntly states: ‘Eight hours of labor

¹ These facts, theories, and claims are based on Mr. Taneman’s experience and counsel’s review of those records currently available relating to Mr. Taneman’s employment. Discovery conducted in litigation of wage and hour claims such as these often reveals additional claims that the aggrieved employee was not initially aware of (because the aggrieved employee was not aware of the law’s requirements, the employer misinformed its employee of the law’s requirements, or because the employer effectively hid the violations). Thus, Mr. Taneman reserves the right to supplement this letter with additional facts, theories, and claims if he becomes aware of them subsequent to the submission of this letter.

constitutes a day's work.' In the context of an overtime statute, this sentence clearly conveys the legislature's intent that, other than in the case of specific enumerated exceptions, a shift of more than eight hours of consecutive work qualifies for overtime pay." *In re Wal-Mart Stores, Inc. Wage and Hour Litigation*, 505 F.Supp.2d 609, 617 (N.D. Cal. 2007).

SQUAD SECURITY willfully failed to pay all overtime wages owed to Mr. Taneman and other aggrieved employees. During the relevant time period, Mr. Taneman and other aggrieved employees were not paid overtime premiums for all of the hours they worked in excess of eight (8) hours in a day, in excess of twelve (12) hours in a day, and/or in excess of forty (40) hours in a week.

Specifically, during the relevant period, Mr. Taneman and other aggrieved employees routinely worked shifts in excess of eight (8) and twelve (12) hours. However, SQUAD SECURITY has circumvented its duty to pay wages at an overtime rate by setting the beginning of the "workday" in the middle of shifts that would otherwise require overtime pay.

SQUAD SECURITY'S failure to pay Mr. Taneman and other aggrieved employees the balance of overtime compensation, as required by California law, violates the provisions of California Labor Code sections 510 and 1198. Mr. Taneman and other aggrieved employees are entitled to recover civil penalties, attorney's fees, costs, and interest thereon, pursuant to Labor Code sections 558 and/or 2699(a), (f)-(g).

Violation of California Labor Code §§ 226.7, 512(a), 516, and 1198 – Failure to Provide Meal Periods

California Labor Code sections 226.7, 512(a), 516, and 1198 and the applicable IWC Wage Order require employers to provide meal periods and to pay an employee one (1) additional hour of pay at the employee's regular rate for each work day that a meal or rest period is not provided. Pursuant to Labor Code sections 226.7 and 512(a) and the applicable IWC Wage Order, an employer may not require, cause or permit an employee to work for a period of more than five (5) hours per day without providing the employee with an uninterrupted meal period of not less than thirty (30) minutes, except that if the total work period per day of the employee is not more than six (6) hours, the meal period may be waived by mutual consent of both the employer and the employee. Under California law, first meal periods must start after no more than five hours. *Brinker Rest. Corp. v. Superior Court*, 53 Cal. 4th 1004, 1041-1042 (2012). Labor Code sections 226.7 and 512(a) and the applicable IWC Wage Order also require employers to provide a second meal period of not less than thirty (30) minutes if an employee works over ten (10) hours per day or to pay an employee one (1) additional hour of pay at the employee's regular rate, except that if the total hours worked is no more than twelve (12) hours, the second meal period may be waived by mutual consent of the employer and the employee only if the first meal period was not waived.

During the relevant period, the demands of the job prevented Mr. Taneman and other aggrieved employees from taking compliant meal periods. Although SQUAD SECURITY occasionally paid meal premiums, they did not pay meal premiums for all of the shifts in which Mr. Taneman and other aggrieved employees did not receive compliant meal periods.

On information and belief, SQUAD SECURITY engaged in a company-wide practice and/or policy of not paying meal period premiums owed when compliant meal periods were not provided. Because of this practice and/or policy, Mr. Taneman and other aggrieved employees have not received premium pay for missed, late, and/or interrupted meal periods. To the extent that premiums were paid, on information and belief, SQUAD SECURITY failed to pay premiums at the regular rate of pay.

As a result, SQUAD SECURITY failed to provide Mr. Taneman and other aggrieved employees compliant meal periods in violation of California Labor Code sections 226.7, 512(a), and 516 and

failed to pay the full meal period premiums due.

SQUAD SECURITY's conduct violates the applicable IWC Wage Order, and California Labor Code sections 226.7, 512(a), 516, and 1198. Mr. Taneman and other aggrieved employees are therefore entitled to recover from SQUAD SECURITY one (1) additional hour of pay at the employee's regular rate of compensation for each work day that the meal period was not provided.

Accordingly, SQUAD SECURITY failed to provide all meal periods in violation of California Labor Code sections 226.7, 512(a), 516, and 1198. Mr. Taneman and other aggrieved employees are entitled to civil penalties, attorney's fees, costs, and interest thereon, pursuant to Labor Code sections 558 and/or 2699(a), (f)-(g).

Violation of California Labor Code §§ 226.7, 516, and 1198 – Failure to Authorize and Permit Rest Periods

California Labor Code sections 226.7, 516, and 1198 and the applicable IWC Wage Order require employers to provide rest periods and to pay an employee one (1) additional hour of pay at the employee's regular rate for each work day that a meal or rest period is not provided. California Labor Code section 226.7 provides that no employer shall require an employee to work during any rest period mandated by an applicable order of the California IWC. The applicable IWC Wage Order provides that "[e]very employer shall authorize and permit all employees to take rest periods, which insofar as practicable shall be in the middle of each work period" and that the "rest period time shall be based on the total hours worked daily at the rate of ten (10) minutes net rest time per four (4) hours or major fraction thereof" unless the total daily work time is less than three and one-half (3 ½) hours.

To comply with its obligation to authorize and permit rest periods under California Labor Code section 226.7 and the applicable IWC Wage Order, an employer must "relinquish any control over how employees spend their break time, and relieve their employees of all duties—including the obligation that an employee remain on call. A rest period, in short, must be a period of rest." *Augustus v. ABM Security Services, Inc.*, 2 Cal. 5th 257, 273 (2016).

During the relevant period, Mr. Taneman and other aggrieved employees were prevented from taking compliant rest periods due to the nature of their work. For example, when Mr. Taneman was on a "run" he was not permitted to leave SQUAD SECURITY trucks and/or cargo unattended. Indeed, Mr. Taneman was required to remain vigilant in order to ensure that valuable cargo reached its destination. However, Mr. Taneman never received rest period premiums during the relevant period.

As a result of SQUAD SECURITY's practices and policies, Mr. Taneman and other aggrieved employees worked shifts in excess of 3.5 hours, in excess of 6 hours, and/or in excess of 10 hours without receiving all uninterrupted rest periods to which they were entitled.

SQUAD SECURITY has also engaged in a company-wide practice and/or policy of not paying rest period premiums owed when rest periods are not authorized and permitted. Because of this practice and/or policy, Mr. Taneman and other aggrieved employees have not received premium pay for all missed rest periods. Alternatively, on information and belief, to the extent that SQUAD SECURITY did pay Mr. Taneman and/or other aggrieved employees one (1) additional hour of premium pay for missed rest periods, SQUAD SECURITY did not pay Mr. Taneman and/or other aggrieved employees at the correct rate of pay for premiums because SQUAD SECURITY failed to include all forms of compensation, such incentive pay, nondiscretionary bonuses, and/or other forms of remuneration, in the regular rate of pay.

Accordingly, SQUAD SECURITY failed to authorize and permit all rest periods in violation of California Labor Code sections 226.7, 516, and 1198. Mr. Taneman and other aggrieved employees

are entitled to civil penalties, attorney's fees, costs, and interest thereon, pursuant to Labor Code sections 558 and/or 2699(a), (f)-(g).

Violation of California Labor Code §§ 226(a), 1174(d), and 1198 – Non-Compliant Wage Statements and Failure to Maintain Accurate Payroll Records

California Labor Code section 226(a) requires employers to make, keep and provide true, accurate, and complete employment records. SQUAD SECURITY has not provided Mr. Taneman and other aggrieved employees with properly itemized wage statements. Labor Code section 226(e) provides that if an employer fails to comply with providing an employee with properly itemized wage statements as set forth in 226(a), then the employee is entitled to recover the greater of all actual damages or \$50 for the initial pay period in which a violation occurs and \$100 per employee for each violation in a subsequent pay period, not to exceed \$4,000. Further, Labor Code section 226.3 provides that any employer who violates section 226(a) shall be subject to a civil penalty in the amount of \$250 per employee per violation in an initial citation and \$1,000 per employee for each violation in a subsequent citation, for which the employer fails to provide the employee a wage statement or fails to keep the required records pursuant to Section 226(a).

During the relevant time period, SQUAD SECURITY has knowingly and intentionally provided Mr. Taneman and other aggrieved employees with uniform, incomplete, and inaccurate wage statements. For example, SQUAD SECURITY issued uniform wage statements to Mr. Taneman and other aggrieved employees that fail to correctly list: gross wages earned; total hours worked; net wages earned; and all applicable hourly rates in effect during the pay period, including meal and rest period premiums, and/or paid sick leave, and the corresponding number of hours worked at each hourly rate. Specifically, SQUAD SECURITY violated sections 226(a)(1), 226(a)(2), 226(a)(5), and 226(a)(9).

Because SQUAD SECURITY did not record the time Mr. Taneman and other aggrieved employees spent working off-the-clock, SQUAD SECURITY did not list the correct amount of gross wages and net wages earned by Mr. Taneman and other aggrieved employees, in compliance with section 226(a)(1) and section 226(a)(5), respectively. For the same reason, SQUAD SECURITY failed to accurately list the total number of the hours worked by Mr. Taneman and other aggrieved employees, in violation of section 226(a)(2), and failed to list the applicable hourly rates of pay in effect during the pay period and the corresponding accurate number of hours worked at each hourly rate, in violation of section 226(a)(9).

Moreover, on information and belief, because SQUAD SECURITY did not calculate Mr. Taneman's and/or other aggrieved employees' regular rate of meal and rest period premiums, and/or paid sick leave, SQUAD SECURITY did not list the correct amount of gross wages in compliance with section 226(a)(1) and did not list the correct amount of net wages in violation of section 226(a)(5). SQUAD SECURITY also failed to correctly list all applicable hourly rates in effect during the pay period, namely, meal and rest period premiums, and/or paid sick leave, in violation of section 226(a)(9).

The wage statement deficiencies also include, among other things, failing to list the number of piece-rate units earned and any applicable piece rate if the employee is paid on a piece-rate basis; failing to list all deductions; failing to list the inclusive dates of the period for which employees were paid; failing to list the name of the employee and only the last four digits of his or her social security number or an employee identification number other than a social security number; failing to list the name and address of the legal entity that is the employer; and/or failing to state all hours worked as a result of not recording or stating hours worked off-the-clock.

California Labor Code section 1174(d) provides that "[e]very person employing labor in this state shall . . . [k]eep a record showing the names and addresses of all employees employed and the ages of all minors" and "[k]eep, at a central location in the state or at the plants or establishments at which employees are employed, payroll records showing the hours worked daily by and the wages paid to,

and the number of piece-rate units earned by and any applicable piece rate paid to, employees employed at the respective plants or establishments” At all relevant times, and in violation of Labor Code section 1174(d), SQUAD SECURITY willfully failed to maintain accurate payroll records for Mr. Taneman and other aggrieved employees showing the daily hours they worked and the wages paid thereto as a result of failing to record the off-the-clock hours that they worked.

California Labor Code section 1198 provides that the maximum hours of work and the standard conditions of labor shall be those fixed by the Labor Commissioner and as set forth in the applicable IWC Wage Order. Section 1198 further provides that “[t]he employment of any employees for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful.” Pursuant to the applicable IWC Wage Order, employers are required to keep accurate time records showing when the employee begins and ends each work period and meal period. During the relevant time period, SQUAD SECURITY engaged in company-wide practices and/or policies of failing to record actual hours worked, and thereby failed to keep accurate records of work period and meal period start and end times for Mr. Taneman and other aggrieved employees, in violation of section 1198.

Because SQUAD SECURITY failed to provide the correct net and gross wages earned, applicable rates of pay, and number of total hours worked on wage statements, Mr. Taneman and other aggrieved employees have been prevented from verifying, solely from information on the wage statements themselves, that they were paid correctly and in full. Instead, Mr. Taneman and other aggrieved employees have had to look to sources outside of the wage statements themselves and reconstruct time records to determine whether in fact they were paid correctly and the extent of underpayment, thereby causing them injury.

Mr. Taneman and other aggrieved employees are entitled to recover civil penalties, attorney’s fees, costs, and interest thereon pursuant to Labor Code sections 226.3, 1174.5, and/or 2699(a), (f)-(g).

Violation of California Labor Code § 204 – Failure to Timely Pay Wages During Employment

California Labor Code section 204 requires that all wages earned by any person in any employment between the 1st and the 15th days, inclusive, of any calendar month, other than those wages due upon termination of an employee, are due and payable between the 16th and the 26th day of the month during which the labor was performed, and that all wages earned by any person in any employment between the 16th and the last day, inclusive, of any calendar month, other than those wages due upon termination of an employee, are due and payable between the 1st and the 10th day of the following month. California Labor Code section 204 also requires that all wages earned for labor in excess of the normal work period shall be paid no later than the payday for the next regular payroll period. Alternatively, California Labor Code section 204 provides that the requirements of this section are deemed satisfied by the payment of wages for weekly, biweekly, or semimonthly payroll if the wages are paid not more than seven (7) calendar days following the close of the payroll period.

During the relevant time period, SQUAD SECURITY failed to pay Mr. Taneman and other aggrieved employees all wages due to them, including, but not limited to, meal and rest period premiums, and/or sick leave pay, within any time period specified by California Labor Code section 204.

Mr. Taneman and other aggrieved employees are entitled to recover civil penalties, attorney’s fees, costs, and interest thereon, pursuant to Labor Code sections 210 and/or 2699(a), (f)-(g).

Violation of California Labor Code § 1198 and California Code of Regulations Title 8, Section 11160 Subdivision 5(A) – Failure to Pay Reporting Time Pay

California Labor Code section 1198 dictates that no employer may employ an employee under conditions

of labor that are prohibited by the applicable IWC wage order. California Labor Code section 1198 further requires that “. . . the standard conditions of labor fixed by the commission shall be the . . . standard conditions of labor for employees. The employment of any employee . . . under conditions of labor prohibited by the order is unlawful.”

California Code of Regulations, Title 8, section 11160(5)(A) provides that “[e]ach workday an employee is required to report for work and does report, but is not put to work or is furnished less than half said employee’s usual or scheduled day’s work, the employee shall be paid for half the usual or scheduled day’s work, but in no event for less than two (2) hours nor more than four (4) hours, at the employee’s regular rate of pay, which shall not be less than the minimum wage.” The “primary purpose of the reporting time regulation” is “to guarantee at least partial compensation for employees who report to work expecting to work a specified number of hours, and who are deprived of that amount because of inadequate scheduling or lack of proper notice by the employer.” *Aleman v. AirTouch Cellular*, 209 Cal. App. 4th 556 (2012).

At times, SQUAD SECURITY scheduled Mr. Taneman and other aggrieved employees to start shifts shortly before (e.g., two hours) a workday ended. Not only did this reset the clock for paying overtime, as stated above, but SQUAD SECURITY failed to provide reporting time pay for the workdays in which Mr. Taneman and other aggrieved employees worked less than half their usual scheduled shifts.

Mr. Taneman and other aggrieved employees are entitled to recover civil penalties, attorney’s fees, costs, and interest thereon, pursuant to Labor Code sections 2699(a), (f)-(g).

Violation of California Labor Code § 2802 – Unreimbursed Business Expenses

California Labor Code section 2802 requires employers to pay for all necessary expenditures and losses incurred by the employee in the performance of his or her job. The purpose of Labor Code section 2802 is to prevent employers from passing off their cost of doing business and operating expenses on to their employees. *Cochran v. Schwan’s Home Service, Inc.*, 228 Cal. App. 4th 1137, 1144 (2014). The applicable wage order, IWC Wage Order No. 16-2001, provides that: “[w]hen tools or equipment are required by the employer or are necessary to the performance of a job, such tools and equipment shall be provided and maintained by the employer, except that an employee whose wages are at least two (2) times the minimum wage provided herein may be required to provide and maintain hand tools and equipment customarily required by the trade or craft.”

During the relevant period, Mr. Taneman and class members were routinely contacted by SQUAD SECURITY managers on their personal cell phones to discuss work-related matters. Additionally, Mr. Taneman and class members used their phones to complete other work-related duties, such as for GPS while driving SQUAD SECURITY’s trucks. Despite this, SQUAD SECURITY paid as little as 50 cents per pay period for cell phone reimbursement.

SQUAD SECURITY could have reimbursed employees for the costs of their work-related cell phone expenses. Instead, SQUAD SECURITY passed these operating costs off onto Mr. Taneman and other aggrieved employees.

Thus, SQUAD SECURITY had, and continues to have, a company-wide policy and/or practice of not reimbursing employees for expenses necessarily incurred and passing on their operating costs to Mr. Taneman and other aggrieved employees violates California Labor Code section 2802. Mr. Taneman and other aggrieved employees are entitled to recover civil penalties, attorney’s fees, costs, and interest thereon, pursuant to Labor Code sections 2699(a), (f)-(g).

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Violation of California Labor Code § 2810.5(a)(1)(A)-(C) – Failure to Provide Notice of Material Terms of Employment

California's Wage Theft Prevention Act was enacted to ensure that employers provide employees with basic information material to their employment relationship at the time of hiring, and to ensure that employees are given written and timely notice of any changes to basic information material to their employment. Codified at California Labor Code section 2810.5, the Wage Theft Prevention Act provides that at the time of hiring, an employer must provide written notice to employees of the rate(s) of pay and basis thereof, whether paid by the hour, shift, day, week, salary, piece, commission, or otherwise, including any rates for overtime, the regular payday designated by the employer, and any allowances claims as part of the minimum wage, including meal or lodging allowances.

During the relevant time period, on information and belief, SQUAD SECURITY failed, on a company-wide basis, to provide written notice to Mr. Taneman, and other aggrieved employees that lists the requisite information set forth in Labor Code section 2810.5(a)(1)(A)-(C). SQUAD SECURITY's failure to provide Mr. Taneman, and other aggrieved employees with written notice of basic information regarding their employment with SQUAD SECURITY is in violation of California Labor Code section 2810.5. For example, the Notice issued to Mr. Taneman was left entirely blank, thus failing to provide the information required by the Wage Theft Prevention Act.

Mr. Taneman, and other aggrieved employees are entitled to recover civil penalties, attorney's fees, costs, and interest thereon, pursuant to Labor Code sections 2699(a), (f)-(g).

California Labor Code § 558(a)

California Labor Code section 558(a) provides "[a]ny employer or other person acting on behalf of an employer who violates, or causes to be violated, a section of this chapter or any provision regulating hours and days of work in any order of the Industrial Welfare Commission shall be subject to a civil penalty as follows: (1) For any initial violation, fifty dollars (\$50) for each underpaid employee for each pay period for which the employee was underpaid. . . . (2) For each subsequent violation, one hundred dollars (\$100) for each underpaid employee for each pay period for which the employee was underpaid. . . ." Labor Code section 558(c) provides that "[t]he civil penalties provided for in this section are in addition to any other civil or criminal penalty provided by law." SQUAD SECURITY, at all relevant times, was an employer or person acting on behalf of an employer(s) who violated Mr. Taneman's and other aggrieved employees' rights by violating various sections of the California Labor Code.

Accordingly, Mr. Taneman seeks the remedies set forth in Labor Code section 558 for himself, the State of California, and all other aggrieved employees. Specifically, pursuant to PAGA, and in particular California Labor Code sections 2699(a), 2699.3(a) and 2699.3(c), 2699.5, and 558, Mr. Taneman, acting in the public interest as a private attorney general, seeks assessment and collection of civil penalties for himself, all other aggrieved employees, and the State of California against SQUAD SECURITY for violations of California Labor Code sections 204, 226(a), 226.7, 512(a), 516, 1174(d), 1198, and 2802.

Therefore, on behalf of all aggrieved employees, Mr. Taneman seeks all applicable penalties related to these violations of the California Labor Code pursuant to PAGA.

Thank you for your attention to this matter. If you have any questions, please contact me at the phone number or address below:

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Joseph D. Parsons
Brock & Gonzales, LLP
6701 Center Dr. W., Ste. 610
Los Angeles, CA 90045-1597
(310) 492-5139

Best Regards,

A handwritten signature in blue ink, appearing to read 'JDP', with a long horizontal flourish extending to the right.

Joseph D. Parsons

Copy: SQUAD SECURITY CA, INC. (via U.S. Certified Mail)