B. James Fitzpatrick (SBN: 129056)
FITZPATRICK & SWANSTON
555 S. Main Street
Salinas, CA 93901
Telephone: (831) 755-1311
Facsimile: (831) 755-1319

DIVERSITY LAW GROUP, P.C.
Larry W. Lee (State Bar No. 228175)
lwlee@diversitylaw.com
Simon L. Yang (State Bar No. 260286)
sly@diversitylaw.com
515 South Figueroa Street, Suite 1250
Los Angeles, California 90071
Telephone: (213) 488-6555
Facsimile: (213) 488-6554

Attorneys for Plaintiff

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF SANTA CRUZ

YVONNE LARKIN, as an individual and on behalf of all others similarly situated, and as a private attorney general,

Plaintiff,

vs.

PARK & KISS, INC.; and DOES 1 through 50, inclusive,

Defendants.

Case No. 26CV00361

[Hon. Syda K. Cogliati, Department 5]

DECLARATION OF TAYLOR MITZNER WITH RESPECT TO NOTICE AND SETTLEMENT ADMINISTRATION

Date:	December 14, 2026
Time:	8:30 a.m.
Department:	5
Complaint Filed:	February 3, 2026

I, Taylor Mitzner, declare as follows:

1. I am a Case Manager at Phoenix Settlement Administrators ("Phoenix"), the Court-appointed Class Action Settlement Administrator for *Yvonne Larkin v. Park & Kiss, Inc.* (the "Action"). I have personal knowledge of the facts stated herein and, if called upon to testify, I could and would testify competently to such facts.

2. Phoenix was selected by the Parties to provide notice of the Settlement and perform class administration duties in this Action. Pursuant to the Joint Stipulation of Class Action and PAGA Settlement ("Settlement Agreement" or "Settlement") for this matter, Phoenix was responsible for: (i) preparing, printing, and mailing the *Notice of Class Action Settlement* ("Notice"); (ii) responding to inquiries from Class Members; (iii) determining the validity of letters indicating a request to be excluded from the Class Settlement ("Requests for Exclusion"), written objections to the Class Settlement ("Objections"), and/or dispute regarding the number of Workweeks submitted by Class Members; (iv) calculating the Net Settlement Amount and the Individual Settlement Shares to Class Members; (v) calculating and issuing the Individual Settlement Payments and distributing them to Settlement Class Members and Individual PAGA Payments to Aggrieved Employees; (vi) issuing the payment to Class Counsel for attorneys' fees and costs, the General Release Payment to Plaintiff, and the employer/employee payroll taxes to the appropriate taxing authorities; and (vii) such other tasks as set forth in the Settlement Agreement or as the Parties mutually agree or as the Court orders.

3. On September 4, 2026, Phoenix received a data file ("Class List") from Defense Counsel that contained names, last known mailing addresses, Social Security numbers, the number of weeks each Class Member worked during the period from February 3, 2022 to May 22, 2026 ("Class Period") and the number of pay periods that each Aggrieved Employee worked during the time period from September 22, 2024 to May 22, 2026 ("PAGA Period"). The final mailing list contained one hundred forty-two (142) individuals identified as Class Members.

4. On September 8, 2026, Phoenix conducted a National Change of Address ("NCOA") search in an attempt to update the class list of addresses as accurately as possible. A search of this database provides updated addresses for any individual who has moved in the previous four (4) years and notified the U.S. Postal Service of their change of address.

5. On September 10, 2026, Phoenix mailed the Notice via U.S. first class mail to all one hundred forty-two (142) Class Members on the Class List. A true and correct copy of the mailed Notice is attached hereto as **Exhibit A**.

6. As of the date of this declaration, fourteen (14) Notices have been returned to Phoenix. None were returned with a forwarding address. For the fourteen (14) Notices returned from the Post Office without a forwarding address, Phoenix attempted to locate a current mailing address using TransUnion TLOxp, one of the most comprehensive address databases available for skip tracing. Of the fourteen (14) Notices that were skip traced, nine (9) updated addresses were obtained and the Notice was promptly re-mailed to those Class Members via first class mail.

7. As of the date of this declaration, five (5) Notices remain undeliverable.

8. As of the date of this declaration, Phoenix has received zero (0) Requests for Exclusion from Class Members. The deadline to request exclusion from the Class Settlement was October 26, 2026.

9. As of the date of this declaration, Phoenix has received zero (0) Notices of Objection from Class Members. The deadline for objecting to the Class Settlement was October 26, 2026.

10. As of the date of this declaration, Phoenix has received zero (0) Workweek disputes from Class Members. The deadline for submitting a dispute was October 26, 2026.

11. There are one hundred forty-two (142) Class Members who did not submit timely and valid Requests for Exclusion and are therefore deemed Settlement Class Members, representing 100% of the Class. Settlement Class Members have worked a collective total of eight thousand three hundred thirty-nine (8,339) Workweeks during the Class Period. Each Workweek is valued at approximately $4.74.

12. The Escalator Clause of the Settlement Agreement indicates if the actual number of relevant workweeks exceeds 8,295 by more than 10.0% (i.e., 9,125 or more), then Defendant shall have the option to either (i) end the Class Period and PAGA Period as of the date that 9,124 workweeks have been worked by Class Members or (ii) increase the Gross Settlement Amount on a pro rata basis equal to the percentage increase exceeding 10.0%. The total Workweeks during the Class Period was 8,339, which did not exceed 9,125, and therefore the Escalator Clause was not triggered.

13. The Net Settlement Amount of $39,563.95 available to pay Settlement Class Members was determined by subtracting the requested Class Counsel attorneys' fees ($40,000.00), and Class Counsel costs ($11,936.05), requested General Release Payment to Plaintiff Larkin ($10,000.00), the PAGA Amount ($12,000.00), and the requested Settlement Administration Costs ($6,500.00) from the Gross Settlement Amount ($120,000.00).

14. Based upon the calculations stipulated in the Settlement, the highest Individual Settlement Share to be paid is approximately $1,048.52, the lowest Individual Settlement Share to be paid is approximately $4.74, while the average Individual Settlement Share to be paid is approximately $278.62. Settlement Class Members will be issued payment of their Individual Settlement Shares subject to reduction for the employee's share of taxes and withholdings with respect to the wages portion of the Individual Settlement Share (the net payment is their "Individual Settlement Payment").

15. Additionally, $12,000.00 of the Gross Settlement Amount has been allocated toward penalties under the Private Attorneys General Act ("PAGA Amount"), of which 65%, or $7,800.00, shall be paid to the Labor and Workforce Development Agency ("LWDA"), and 35%, or $4,200.00, of which shall be paid to all Aggrieved Employees. There are sixty-six (66) Aggrieved Employees who worked a total of one thousand five hundred sixty-seven (1,567) pay periods during the PAGA Period. The highest Individual PAGA Payment to be paid is approximately $115.25, the lowest Individual PAGA Payment to be paid is approximately $2.68, and the average Individual PAGA Payment to be paid is approximately $63.64.

16. Pursuant to the Settlement, Defendant has agreed to fund the employer-side taxes due separately and apart from the Gross Settlement Amount.

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17. Phoenix's costs associated with the administration of this matter are $6,500.00. This includes all costs incurred to date, as well as estimated costs involved in completing the settlement distribution. A true and correct copy of the invoice from Phoenix is attached hereto as **Exhibit B**.

I declare under penalty of perjury of the laws of the State of California that the foregoing is true and correct. Executed this 6th day of November 2026, at Orange, California.

Taylor Mitzner

Taylor Mitzner

Exhibit A

This notice is being sent pursuant to a court order. This is not a solicitation from a lawyer.

NOTICE OF CLASS ACTION SETTLEMENT

Yvonne Larkin v. Park & Kiss, Inc.,

Superior Court of the State of California for the County of Santa Cruz Case No. 26CV00361

If you were a non-exempt employee of Park & Kiss, Inc. in the State of California at any time from February 3, 2022, through May 22, 2026, you could receive a payment from a class action settlement (the "Settlement").

Read this notice carefully, as your legal rights could be affected whether you act or not.

The Superior Court of the State of California for the County of Santa Cruz (the "Court") has preliminarily approved a Settlement that could affect your rights. The proposed Settlement resolves a class action and Labor Code Private Attorneys General Act of 2004 ("PAGA") lawsuit filed by Plaintiff, Yvonne Larkin, against Defendant, Park & Kiss, Inc. (the "Action").

- The Action pursues claims against Defendant that are based on an alleged failure to pay reporting time pay, failure to pay all tips, failure to pay wages for all hours worked, failure to pay all overtime wages due, failure to provide lawful meal periods and rest periods, untimely payment of wages during employment and upon the separation of employment, failure to provide lawful wage statements, and failure to reimburse business expenses. Based on these allegations, the Action pursues class action claims and non-class action PAGA claims.
- The Court has not decided that Defendant did anything wrong. Defendant denies Plaintiff's allegations and maintains that it has fully complied with the law. By agreeing to the Settlement, Defendant in no way admits any violation of law or any liability whatsoever to Plaintiff or others and expressly denies all such liability. Both Plaintiff and Defendant have agreed to the Settlement in light of all known facts and circumstances—including the uncertainty associated with litigation.
- If the Court grants final approval of the class settlement, it would provide a cash fund for members of the Class to split based on the total number of workweeks for each Class Member during the relevant period of February 3, 2022, through May 22, 2026 (the "Class Period").[1]
- Based on Defendant's records, you worked «Total_Weeks» relevant workweeks. An *estimate* of the amount that could be allocated to you is «ESA_Before_Paga». Whether you receive a payment depends on whether the Court grants final approval of the class action settlement, and the amount you ultimately receive depends on the terms the Court finally approves and whether you opt out of the class action settlement.

YOUR LEGAL RIGHTS AND OPTIONS IN THIS CLASS ACTION SETTLEMENT:	
DO NOTHING	You do not have to do anything in response to this notice. If you do nothing and the Court grants final approval of the Settlement, you will remain eligible to automatically receive an Individual Settlement Payment and will be bound by the release provisions of the Settlement.
OPT OUT	You may opt out of the Settlement by submitting a Request for Exclusion. If you opt out, you may not object to the Settlement, will not be eligible to receive an Individual Settlement Payment, and will not be bound by the release provisions of the Settlement.
OBJECT	You may object to the Settlement by submitting a written objection. If you object and the Court grants final approval of the Settlement despite your objection, you will remain eligible to automatically receive an Individual Settlement Payment and will be bound by the release provisions of the Settlement.

THIS NOTICE IS NOT AN EXPRESSION OF ANY OPINION FROM THE COURT AS TO THE MERITS OF THE CLAIMS.

1. Why Did I Receive This Notice?

You are receiving this Notice of Class Action Settlement (the "Notice") because Defendant's records show that you are a "Class Member" because you were a non-exempt employee of Park & Kiss, Inc. in the State of California at some time between February 3, 2022, through May 22, 2026.

Because the Settlement preliminarily approved by the Court would affect Settlement Class Members' legal rights, the Court ordered that this Notice be sent to you. This Notice provides a brief description of the Action, informs you of the settlement terms preliminarily

[1] Class Members who worked during the "PAGA Period," which is September 22, 2024, through May 22, 2026, may also be PAGA Employees, who are entitled to a separate payment as a PAGA Employee. If the Court approves the PAGA settlement, you will receive an Individual PAGA Payment, regardless of whether you opt out of the class settlement.

approved by the Court, and advises you of your legal rights with respect to the Settlement. If the Court finally approves the Settlement, the Settlement will fully resolve the Action, and your legal rights may be affected by the Settlement.

The Court has preliminarily approved (i) Larry W. Lee and Simon L. Yang of Diversity Law Group, P.C. and (ii) B. James Fitzpatrick of Fitzpatrick & Swanston as Class Counsel.

The terms of the Settlement are set forth in detail in the Joint Stipulation of Class Action and PAGA Settlement ("Agreement"). You may obtain a copy of the Agreement from Phoenix Settlement Administrators, a neutral third-party appointed by the Court to administer the settlement (the "Administrator").

The final approval hearing is currently scheduled for December 14, 2026, at 8:30 a.m. in Department 5 of the Santa Cruz Courthouse located at 701 Ocean Street, Santa Cruz, California 95060. You can, but do not have to, attend the final approval hearing. At the hearing, the judge will decide whether to grant final approval of the settlement and how much of the Gross Settlement will be paid to Class Counsel, Plaintiff and the Administrator.

2. What Is the Action About?

On February 3, 2026, Plaintiff filed the original, operative complaint initiating the Action and alleging class action and representative PAGA claims for Defendant's alleged failure to pay reporting time pay, failure to pay all tips, failure to pay wages for all hours worked, failure to pay all overtime wages due, failure to provide lawful meal periods and rest periods, untimely payment of wages during employment and upon the separation of employment, failure to provide lawful wage statements, and failure to reimburse business expenses.

Defendant denies (i) all of the allegations made by Plaintiff, (ii) that it violated any applicable laws, and (iii) that it is liable or owes damages, penalties, or other compensation or remedies to anyone with respect to the alleged facts or claims asserted in the Action. Nonetheless, without admitting or conceding any liability or wrongdoing whatsoever, Defendant has agreed to settle the Action, to avoid the burden, expense, and uncertainty of continuing the Action.

3. What Are the Payments Under the Settlement?

Defendant agrees to pay a Gross Settlement Amount of $120,000.00, which is inclusive of any Administration Costs, Attorneys' Fees and Costs Award, General Release Payment, PAGA Penalty Fund, and Individual Class Payments awarded by the Court. The Court may approve payment of (i) Administration Costs to the Administrator for administering the settlement (printing, distributing, or tracking Notices, distributing payments, etc.); (ii) an Attorneys' Fees and Costs Award to Class Counsel for litigation and resolution of the Action; (iii) a General Release Payment to Plaintiff both for her efforts in prosecuting the Action for Class Members and for Plaintiff's additional general releases of claims inapplicable to Class Members; and (iv) a PAGA Penalty Fund.

PAGA Penalty Fund: The Settlement requests that the Court approve a PAGA Penalty Fund of $12,000.00. Pursuant to Labor Code requirements, 65% of the PAGA Penalty Fund, or $7,800.00, will be allocated to the LWDA as an LWDA Payment. The remainder of the PAGA Penalty Fund, or $4,200.00, will be allocated and entirely payable to PAGA Employees as described below.

Individual Class Payments and Individual PAGA Payments: Individual Class Payments shall be distributed to Settlement Class Members and Individual PAGA Payments shall be distributed to PAGA Employees, respectively, without the need to submit a claim form.

Allocations for amounts payable to Settlement Class Members will be proportionately allocated based on the total number of workweeks for each Settlement Class Member during the Class Period. Allocations for amounts payable to PAGA Employees will be proportionately allocated based on the total number of pay periods for each PAGA Employee during the PAGA Period.

10.0% of Individual Class Payments shall be allocated to wages and subject to IRS Form W-2 reporting. The remainder of Individual Class Payments and all PAGA Payments shall be allocated to penalties and subject to IRS Form 1099 reporting. Through this settlement, each Settlement Class Member and PAGA Employee shall agree to be solely and legally responsible for paying all applicable taxes on their respective Individual Class Payments and Individual PAGA Payments and shall indemnify and hold harmless the Parties from any claim or liability for taxes, penalties, or interest arising as a result of the payments.

All uncashed or undeliverable settlement checks will expire 180 days after the postmarked date of their initial mailing. After 180 days, the sum value of all expired checks will be tallied by the Administrator. The Administrator shall direct the principal for any expired checks in accordance with the Final Approval Order. The Parties shall request that the Court order that the principal for any expired check escheat to the State Controller's Office, Unclaimed Property Division, in the name of the Class Member.

Attorneys' Fees and Costs Award: You do not need to individually pay any portion of Class Counsel's attorneys' fees and costs. Any payments for those attorneys' fees and costs will be determined by the Court. Class Counsel intends to request that the Court approve an Attorneys' Fees and Costs Award in the amount of (a) 33⅓% of the Gross Settlement Amount (or $40,000.00) and (b) actual litigation costs incurred.

General Release Payment: A General Release Payment to Plaintiff is to be determined by the Court and would be supplemental to Plaintiff's Individual Settlement Payment. Class Counsel intends to request that the Court approve a General Release Payment of $10,000.00 for Plaintiff's efforts in prosecuting the Action for Class Members and for Plaintiff's additional general releases of claims inapplicable to Class Members.

Administration Costs: Class Counsel intends to request that the Court approve Administration Costs of up to $6,500.00, payable to the Administrator for administering the settlement, including, but not limited to, printing, distributing, or tracking Notices, providing any required tax forms, processing any required tax payments, or reporting, and calculating and distributing all payments under the Settlement.

All Payments Subject to Court Approval: The above payments will be made if and only if the Court concludes the settlement is reasonable, fair, and adequate for the Class. The Court may adjust the amounts of certain payments.

4. What Do I Release Under the Settlement?

If the Court grants final approval of the settlement and concludes it is reasonable, fair, and adequate for Class Members, Settlement Class Members would release Defendant and any of its predecessors, successors, subsidiaries, parent companies, other corporate affiliates, and assigns, and all of its owners, shareholders, members (including Kelly Ann Kissee and Tracy Parks-Barber), officers, directors, exempt employees, agents, servants, registered representatives, attorneys, insurers, successors and assigns, and any other persons acting by, through, under or in concert with any of them (a "Released Party") from any and all claims arising during the Class Period that were alleged in the operative complaint or that could have been alleged based on the factual allegations in the operative complaint, including known and unknown claims arising under California Labor Code sections 201; 202; 203; 204; 206; 210; 216; 218; 218.5; 221; 223; 226; 226.3; 226.7; 226.8; 246; 351; 432; 510; 512; 558; 558.1; 1174; 1175; 1182.12; 1194; 1194.2; 1197; 1197.1; 1198; 1198.5; 1199; 2753; 2800; 2802; 2698, et seq.; 2699; IWC Wage Order 5; and the California Unfair Competition Law, Business and Professions Code section 17200 et seq.

This means that, if you do not timely and formally exclude yourself from the settlement, you cannot sue, continue to sue, or be part of any other lawsuit against Defendant about the issues resolved by this Settlement. It also means that all of the Court's orders in this Action will apply to you and legally bind you.

5. How Do I Object to the Settlement?

If you want to participate in the Settlement, you do not have to do anything and do not have to appear at the final approval hearing before the Court. You will automatically receive your Individual Settlement Payment if the Court grants final approval of the settlement.

If you want to object to the settlement, you may appear at the final approval hearing to object to the settlement. Alternatively, you must take the steps below:

(1) You must mail a written statement to the Administrator listed below.

(2) The written statement must include: your name, address, last four digits of your Social Security number, and the basis for your objection.

(3) If you object, you may but are not required to appear at the final approval hearing either in person or through counsel, paid for at your own expense.

(4) The written statement must be postmarked by October 26, 2026.

If you object, you will remain bound by the settlement if finally approved. If you do not want to be bound by the settlement if finally approved, you must opt out of the settlement.

6. How Do I Opt Out of the Settlement?

If you do not want to participate in the Settlement, you may opt out of the Settlement. If you opt out of the settlement, you may not object to the Settlement, will not receive any Individual Settlement Payment, and will not be bound by the release provisions of the Settlement.

In order to opt out, you MUST express your desire to be excluded from the Settlement by mailing to the Administrator a "Request for Exclusion," which must state "Request for Exclusion," include your name, current address, current telephone number, and last four digits of your social security number. Any such Request for Exclusion must be postmarked by October 26, 2026.

Any Request for Exclusion that does not include all required information or that is not submitted on a timely basis will be deemed null, void, and ineffective. A Request for Exclusion shall be deemed to be submitted as of the postmarked date. If you submit both a Request for Exclusion and an objection, your Request for Exclusion will be valid and be deemed to invalidate the objection.

7. How Will I Get Paid?

1. Participating Class Members. The Administrator will send, by U.S. mail, a single check to every Participating Class Member (i.e., every Class Member who doesn't opt-out) including those who also qualify as Aggrieved Employees. The single check will combine the individual class payment and the individual PAGA payment (if any).

2. Non-Participating Class Members. The Administrator will send, by U.S. mail, a single individual PAGA payment check to every Aggrieved Employee who opts out of the class settlement. Your check will be sent to the same address as this notice. If you change your address, be sure to notify the Administrator as soon as possible. Section 8 of this notice has the Administrator's contact information.

3. Lost Checks. If you lose or misplace your settlement check before cashing it, the Administrator will replace it as long as you request a replacement before the void date on the face of the original check. If your check is already void, you should consult the Unclaimed Property Fund for instructions on how to retrieve the funds.

8. Where Can I Get Additional Information?

This Notice summarizes the Settlement. For more information, you may contact the Administrator. Contact information for the Administrator and Class Counsel are as follows:

Administrator:	**Class Counsel:**	
Phoenix Settlement Administrators P.O. Box 7208 Orange, CA 92863 Telephone: (800) 523-5773	DIVERSITY LAW GROUP, P.C. Larry W. Lee (lwlee@diversitylaw.com) Simon L. Yang (sly@diversitylaw.com) 515 S. Figueroa St., Suite 1250 Los Angeles, California 90071 Telephone: (213) 488-6555	FITZPATRICK & SWANSTON B. James Fitzpatrick (bjfitzpatrick@fandslegal.com) 555 S. Main Street Salinas, California 93901 Telephone: (831) 755-1311

PLEASE DO NOT CONTACT THE COURT FOR INFORMATION REGARDING THE SETTLEMENT

Exhibit B

PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

CASE ASSUMPTIONS	
Class Members	150
Opt Out Rate	1%
Opt Outs Received	2
Total Class Claimants	149
Subtotal Admin Only	**$6,500.00**
Not-to-Exceed Total	**$6,500.00**

For 150 Class Members

Pricing Good for Scope of Estimate Only

June 1, 2026

Case: Larkin v. Park & Kiss, Inc. Opt-Out Administration

Phoenix Contact: Jodey Lawrence

Contact Number: 949.566.1455

Email: Jodey@phoenixclassaction.com

Requesting Attorney: Simon L. Yang

Firm: DIVERSITY LAW GROUP, P.C.

Contact Number: (213) 488-6555 ext. 112

Email: sly@diversitylaw.com

Assumptions and Estimate are based on information provided by counsel. If class size changes, PHX will need to adjust this Estimate accordingly. Estimate is based on **150** Class Members. Class data **Must** be sent in Microsoft Excel or uploaded in the same format. Class Data Must be sent in one spreadsheet, with no additional programming needed. A rate of $150 per hour will be charged for any additional analysis or programming. Pricing good for 90 days.

Case & Database Setup / Toll Free Setup & Call Center / NCOA (USPS)			
Administrative Tasks:	**Rate**	**Hours/Units**	**Line Item Estimate**
Programming Manager	$125.00	2	$250.00
Programming Database & Setup	$125.00	2	$250.00
Toll Free Setup*	$111.88	1	$111.88
Call Center & Long Distance	$2.00	16	$32.00
NCOA (USPS)	$100.00	2	$200.00
		Total	**$843.88**

* Up to 120 days after disbursement

Data Merger & Scrub / Notice Packet, Opt-Out Form & Postage / Spanish Translation / Reporting			
Project Action	**Rate**	**Hours/Units**	**Line Item Estimate**
Notice Packet Formatting	$125.00	2	$250.00
Data Merge & Duplication Scrub	$0.20	150	$30.00
Notice Packet & Opt-Out Form	$1.50	150	$225.00
Estimated Postage (up to 2 oz.)*	$0.79	150	$118.50
Static Website	$250.00	1	$250.00
		Total	**$873.50**

* Prices good for 90 days. Subject to change with the USPS Rate or change in Notice pages or Translation, if any.

PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

Skip Tracing & Remailing Notice Packets / Tracking & Programming Undeliverables			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Case Associate	$55.00	2	$110.00
Skip Tracing Undeliverables	$1.50	23	$33.75
Remail Notice Packets	$1.50	23	$33.75
Estimated Postage	$0.79	23	$17.78
Programming Undeliverables	$50.00	2	$100.00
		Total	**$295.28**

Database Programming / Processing Opt-Outs, Deficiencies or Disputes			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Programming Claims Database	$150.00	1	$150.00
Non Opt-Out Processing	$125.00	1	$125.00
Case Associate	$55.00	3	$165.00
Opt-Outs/Deficiency/Dispute Letters	$10.00	3	$30.00
Case Manager	$85.00	3	$255.00
		Total	**$725.00**

Calculation & Disbursement Programming/ Create & Manage QSF/ Mail Checks			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Programming Calculations	$125.00	1	$125.00
Disbursement Review	$125.00	1	$125.00
Programming Manager	$95.00	2	$190.00
QSF Bank Account & EIN	$100.00	2	$200.00
Check Run Setup & Printing	$125.00	2	$250.00
Mail Class Checks *	$1.50	149	$222.75
Estimated Postage	$0.79	149	$117.32
		Total	**$1,230.07**

* Checks are printed on 8.5 x 11 in. sheets with W2/1099 Tax Filing

PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

Tax Reporting & Reconciliation / Re-Issuance of Checks / Conclusion Reports and Declarations			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Case Supervisor	$125.00	4	$500.00
Remail Undeliverable Checks (Postage Included)	$1.50	15	$22.28
Case Associate	$55.00	3	$165.00
Reconcile Uncashed Checks	$75.00	3	$225.00
Conclusion Reports	$125.00	2	$250.00
Case Manager Conclusion	$85.00	2	$170.00
Final Reporting & Declarations	$125.00	2	$250.00
IRS & QSF Annual Tax Reporting * (1 State Tax Reporting Included)	$950.00	1	$950.00
		Total	**$2,532.28**

* All applicable California State & Federal taxes, which include SUI, ETT, and SDI, and FUTA filings. Additional taxes are Defendant's responsibilty.

Estimate Total:	**$6,500.00**

PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

TERMS AND CONDITIONS

Provisions: The case estimate is in good faith and does not cover any applicable taxes and fees. The estimate does not make any provision for any services or class size not delineated in the request for proposal or stipulations. Proposal rates and amounts are subject to change upon further review, with Counsel/Client, of the Settlement Agreement. Only pre-approved changes will be charged when applicable. No modifications may be made to this estimate without the approval of PSA (Phoenix Settlement Administrators). All notifications are mailed in English language only unless otherwise specified. Additional costs will apply if translation into other language(s) is required. Rates to prepare and file taxes are for Federal and California State taxes only. Additional charges will apply if multiple state tax filing(s) is required. **Pricing is good for ninety (90) days.**

Data Conversion and Mailing: The proposal assumes that data provided will be in ready-to-use condition and that all data is provided in a single, comprehensive Excel spreadsheet. PSA cannot be liable for any errors or omissions arising due to additional work required for analyzing and processing the original database. A minimum of two (2) business days is required for processing prior to the anticipated mailing date with an additional two (2) business days for a National Change of Address (NCOA) update. Additional time may be required depending on the class size, necessary translation of the documents, or other factors. PSA will keep counsel apprised of the estimated mailing date.

Claims: PSA's general policy is to not accept claims via facsimile. However, in the event that facsimile filing of claims must be accepted, PSA will not be held responsible for any issues and/or errors arising out of said filing. Furthermore, PSA will require disclaimer language regarding facsimile transmissions. PSA will not be responsible for any acts or omissions caused by the USPS. PSA shall not make payments to any claimants without verified, valid Social Security Numbers. All responses and class member information are held in strict confidentiality. Additional class members are $10.00 per opt-out.

Payment Terms: All postage charges and 50% of the final administration charges are due at the commencement of the case and will be billed immediately upon receipt of the data and/or notice documents. PSA bills are due upon receipt unless otherwise negotiated and agreed to with PSA by Counsel/Client. In the event the settlement terms provide that PSA is to be paid out of the settlement fund, PSA will request that Counsel/Client endeavor to make alternate payment arrangements for PSA charges that are due at the onset of the case. The entire remaining balance is due and payable at the time the settlement account is funded by Defendant, or no later than the time of disbursement. Amounts not paid within thirty (30) days are subject to a service charge of 1.5% per month or the highest rate permitted by law.

Tax Reporting Requirements

PSA will file the necessary tax returns under the EIN of the QSF, including federal and state returns. Payroll tax returns will be filed if necessary. Under the California Employment Development Department, all taxes are to be reported under the EIN of the QSF with the exception of the following taxes: Unemployment Insurance (UI) and Employment Training Tax (ETT), employer-side taxes, and State Disability Insurance (SDI), an employee-side tax. These are reported under Defendant's EIN. Therefore, to comply with the EDD payroll tax filing requirements we will need the following information:

1. Defendant's California State ID and Federal EIN.

2. Defendant's current State Unemployment Insurance (UI) rate and Employment Training Tax (ETT) rate. This information can be found in the current year DE 2088, Notice of Contribution Rates, issued by the EDD.

3. Termination dates of the class members, or identification of current employee class members, so we can account for the periods that the wages relate to for each class member.

4. An executed Power of Attorney (Form DE 48) from Defendant. This form is needed so that we may report the UI, SDI, and ETT taxes under Defendant's EIN on their behalf. If this form is not provided we will work with the EDD auditors to transfer the tax payments to Defendant's EIN.

5. Defendant is responsible for reporting the SDI portion of the settlement payments on the class member's W-2. PSA will file these forms on Defendant's behalf for an additional fee and will issue an additional W-2 for each class member under Defendant's EIN, as SDI is reported under Defendant's EIN rather than the EIN of the QSF. The Power of Attorney (Form DE 48) will be needed in order for PSA to report SDI payments.