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April 19, 2023

VIA LWDA ONLINE FILING

California Labor & Workforce Development Agency
800 Capitol Mall, MIC-55
Sacramento, CA 95814

Re: Notice of Cure in Response to March 17, 2023 Correspondence From Jacob Becerra
Re: Alleged PAGA Violations
PAGA Number: LWDA-CM-942749-23

Dear Sir or Madam:

This correspondence is in response to a letter sent by Jacob Becerra, c/o Ferraro Vega San Diego Employment Lawyers, filed with the LWDA on March 17, 2023, alleging that Michael Kors Stores (California), LLC ("Michael Kors") violated California Labor Code section 226(a)(8). Becerra alleges that Michael Kors Stores (California), Inc. "was terminated in April 2022" and replaced with 'Michael Kors Stores (California), LLC.'

Michael Kors does not believe that the corporate conversion from "Inc." to "LLC" constitutes a violation of Labor Code Section 226(a)(8). No other legal entity with the name of "Michael Kors Stores (California)" could have been confused for Mr. Becerra's employer (indeed, the entity's address did not change). California courts have routinely held that a slight deviation from an employer's registered legal entity name satisfies Labor Code section 226(a)(8). *Mejia v. Farmland Mutual Ins. Co.*, 2018 WL 3198006 (E.D. Cal. June 26, 2018) (employer held to not have violate section 226(a)(8) for including "Farmland Mutual Insurance Co." on its wage statements rather than the name registered with the California Secretary of State, "Farmland Mutual Insurance Company."); *Elliot v. Spherion Pacific Work, LLC*, 572 F.Supp.2d 1169, 1179 (C.D. Cal. 2008), aff'd, 368 F. App'x 761 (9th Cir. 2010) (the Labor Code merely requires the employer to list its name and address, and if the Legislature had intended to require a specific type of name such as a "registered" name it would have done so). Even though Michael Kors' wage statements were not in violation of the California Labor Code, the company has nonetheless amended its wage statements.

Pursuant to California Labor Code section 2699.3(c)(2)(A), Michael Kors hereby gives notice that it has cured the alleged violation of Labor Code section 226(a)(8) identified in Mr. Becerra's letter. The actions taken by Michael Kors to amend its wage statements are detailed in the attached declaration of Rosemarie Cirillo.

Very truly yours,

SEYFARTH SHAW LLP



Catherine S. Feldman

CSF:
Attachments

Enc.

Cc: Ferraro Vega San Diego Employment Lawyers (via certified mail)

Declaration of Rosemarie Cirillo

I, Rosemarie Cirillo, declare and state as follows:

1. I have personal knowledge of the facts contained in this declaration, and if called as a witness, could and would testify as to their accuracy.

2. I am the Payroll Manager for Michael Kors Stores (California), LLC (“Michael Kors”) and I have held this position since January 2019. In my position, I manage Michael Kors’ employees’ payroll data. Because of my position, I am familiar with, and have access to the payroll records for all Michael Kors’ employees.

3. It is my understanding that Jacob Becerra (“Becerra”), a former Michael Kors employees, issued correspondence dated March 17, 2023 to the California Labor and Workforce Development Agency. This correspondence alleges in part that wage statements issued by Michael Kors did not include the correct name of the legal entity that was his employer (and the employer of other California employees). Becerra alleges that Michael Kors Stores (California), Inc. “was terminated in April 2022 and replaced with “Michael Kors Stores California, LLC.”

4. Through a conversion, Michael Kors Stores (California), which had been a corporation, became an LLC. Thus, Michael Kors Stores (California), Inc. became Michael Kors Stores (California), LLC.

5. On April 7, 2023, Michael Kors updated the employer entity name in its payroll system to ensure that going forward, all wage statements issued to its employees list Michael Kors Stores (California), LLC as the employer.

6. Additionally, Michael Kors has identified all employees who may have been issued wage statements listing Michael Kors Stores (California), Inc. as the employer entity between April 2022 and April 7, 2023. Michael Kors has made new wage statements available to each of these employees, and these wage statements list “Michael Kors Stores (California), LLC” as the employer.

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

Executed this 19th day of April, 2023, at Paramus, New Jersey.

Rosemarie Cirillo

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