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**TUNYAN LAW, APC**
535 N. Brand Blvd., Suite 285
Glendale, California 91203
Telephone: (323) 410-5050

Attorneys for Plaintiff NATHAN COKER, as an individual and on behalf of all employees similarly situated

**SUPERIOR COURT OF THE STATE OF CALIFORNIA**
**FOR THE COUNTY OF LOS ANGELES**

NATHAN COKER, as an individual and on behalf of all employees similarly situated,

Plaintiff,

v.

NIKU X LOS ANGELES, LLC, a California Limited Liability Company; and DOES 1 through 50, inclusive,

Defendants.

Case No. 25STCV31947

[Assigned for all purposes to Hon. Bruce G. Iwasaki, Dept. 11]

CLASS AND PAGA REPRESENTATIVE ACTION

**DECLARATION OF MICHAEL MOORE ON BEHALF OF PHOENIX CLASS ACTION SETTLEMENT ADMINISTRATION IN SUPPORT OF MOTION FOR PRELIMINARY APPROVAL OF CLASS AND PAGA REPRESENTATIVE ACTION SETTLEMENT**

Date: July 6, 2027
Time: 10 a.m.
Courtroom: Department 11
Judge: Hon. Bruce G. Iwasaki

Complaint Filed: October 29, 2025
Trial: None Yet Set

**DECLARATION OF MICHAEL MOORE**

I, Michael Moore, declare as follows:

1. I have personal knowledge of the facts set forth herein and if called upon to testify, I could and would do so competently under oath.

2. I am employed by Phoenix Settlement Administrators ("PSA"), as President and Managing Partner.

3. I personally have over 17 years of experience in claims management and administration of class and collective action matters.

4. PSA has never had any financial interest in or affiliation with the parties or counsel in this matter.

5. PSA has extensive experience administering class action matters. PSA has administered complex wage and hour, labor and employment, consumer/ product liability, TCPA, FLSA, FACTA, ERISA and PAGA class action matters, through final approval and distribution. PSA has developed a system of quality assurance measures, to ensure the highest quality service is provided in our cases and to class members.

6. PSA's Claims Management Group has extensive experience in all aspects of Notification and Identification of Class Members, Claims Processing, Formulation and Calculation Methodologies, Award Distribution and Taxation, Accounting and Reconciliation.

7. PSA has extensive experience in and are experts at all aspects of administrating complex class action matters including; (i) preparing, printing, mailing and tracking privacy notices; (ii) operation of a 24/7/365 multi-lingual call center; (iii) establishing settlement websites; (iv) claims management; (v) USPS processes and systems, third party tracing, including the use of reverse telephone directory services; (vi) database management, programming and security protocols; (vii) calculating and issuing settlement payments; (viii) tax management, filings, and account reconciliation; and (ix) final approval.

8. As part of Settlement Notice procedures, PSA will run the names of all Settlement Class Members through the National Change of Address ("NCOA") database to determine any updated addresses for Settlement Class Members. If a Class Notice Packet from the initial notice mailing is returned as undeliverable, the Settlement Administrator will attempt to obtain a current

address for the Settlement Class Member to whom the returned Class Notice Packet had been mailed by undertaking skip tracing. If the Settlement Administrator is successful in obtaining a new address, it will promptly re-mail the Class Notice Packet to the Settlement Class Member. Further, any Class Notice Packets that are returned to the Settlement Administrator with a forwarding address before the Response Deadline shall be promptly re-mailed to the forwarding address affixed thereto.

9. PSA has been appointed as a Settlement Administrator in both State and Federal Courts.

10. A true and correct copy of PSA's Curriculum Vitae is attached hereto as Exhibit A.

**Data Handling and Security Procedures**

11. Phoenix Settlement Administrators has adequate procedures in place to safeguard the data and funds to be entrusted to it. PSA's Technology and Banking groups are directly involved with Management on all issues of Information Security and Settlement Fund transfer, as it pertains to the continuance of business processes, and all risk, vulnerability, security and assessments as it pertains to information. The group, along with internal systems in place, monitor and communicate with Management on a Preventative and comprehensive level, in order to prevent potential Strategic or Compliance Risks. All processing of confidential and personal information is handled and maintained within the organization and therefore all data received is kept within a strict chain of custody internally. All informational assets are classified and assigned based on initial case assessment, client and procedural requirements. The Technology Group handles all higher-level ownership of information and physical peripherals, as well as ownership of direct / indirect assets associated with technology and the continuance of business, Specific Users, Groups or Entities are assigned Shared Ownership or Management Capability based on procedural needs, and security level granted.

12. In addition to high levels of Data Center Policies/Procedures and Facility/Maintenance Security Protocols, PSA's conducts semiannual training to maintain additional safeguards such as:

a. Phoenix Settlement Administration Business Continuity Policy

b. Phoenix Settlement Administration Disaster Recovery Plan

c. Phoenix Settlement Administration Incident Response Plan

d. Phoenix Settlement Administration Personal Computer Security Policy

e. Phoenix Settlement Administration Phoenix Data Archiving and Retention Policy

f. Phoenix Settlement Administration Phoenix Personnel Security Policy

g. Phoenix Settlement Administration Risk Assessment

h. Phoenix Settlement Administration Service Provider Risk Assessment

i. Phoenix Settlement Administrator Classification and Access Rights Policy

j. Phoenix Settlement Administrator Password Policy

k. Phoenix Settlement Administrators Certification of Destruction

l. Phoenix Settlement Administrators Security Awareness Training Program.

13. PSA currently maintains both an errors and omissions insurance policy and a separate data breach insurance policy, with coverages of $2 million and $3 million, respectively, and with each policy providing coverage on an occurrence basis.

14. PSA costs are reasonable and competitive when compared to the industry.

15. PSA only employs a certified and/or qualified translator to translate Court-approved Notices for postings on PSA's website for dissemination to the Class.

16. To complete the Settlement Administration for this case, the Settlement Administration will include hard cost and hourly costs detailed below:

• Hard Cost: Postage, Printing Supplies, Toll Free Setup, QSF Bank Setup, NCOA, Skip Tracing, Re-Mail and Translation costs.

• Hourly Cost: The hourly rates include Programming Database & Setup, Project Management, Notice Packet Formatting, Programming Undeliverable, Programming Claims Database, Programming Calculations, Disbursement Review, Printing of Notice & Checks, Reconcile Uncashed Checks, Conclusion Reports, Potential Tax Filing and Case Management/Maintenance.

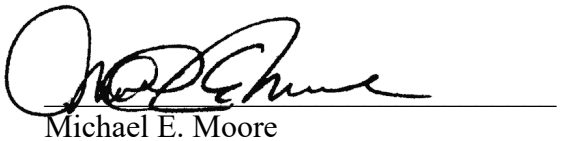
17. Having factored in the hard and hourly cost, the settlement administration for this project has a Will Not Exceed-Flat Fee Total of seven thousand seven hundred fifty-eight dollars and ten cents ($7,758.10). A detailed breakdown of PSA's cost is attached hereto as **Exhibit B**.

18. PSA is willing to serve as the Administrator of the parties' settlement in this action.

19. No party or law firm involved in this action has any ownership interest in PSA or other relationship with PSA aside from that of clients selecting PSA to provide administration services.

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

Executed on, October 28, 2026, at Orange, California.



Michael E. Moore

# Exhibit A

PHOENIX
CLASS ACTION ADMINISTRATION SOLUTIONS

**1411 N. Batavia Street, Suite 105, Orange, CA 92867**
**800.523.5773**
www.phoenixclassaction.com

# CURRICULUM VITAE

## Phoenix, Class Action Administrators, PSA Overview

Phoenix Settlement Administrators, PSA, is a National Class Action Notification and Claims Administration firm, located in Orange County, California. PSA's core competencies ensure delivery of the highest quality and accuracy to its Clients and Class members. With a combined 38 years of expert experience, PSA,'s Managing Partners, Case Supervisors, Managers and Associates, Data Programming, and Certified Secure Strategic Partners possess all the qualities that our clients expect throughout the Noticing and Administration process to Final Approval. It is our Value Pricing, Efficiency, Experience, Consultative Expertise and Delivery, that has perpetuated PSA, as an emerging leader in Class Action Settlement Administration. Expert PSA staff members are currently managing Consumer and Product Liability, TCPA, ADA, Complex Labor & Employment, FLSA, ERISA and PAGA cases.

PSA has over 400 Attorney & Law Firm Clients, which have entrusted us with the management of their claims administration, because of the "Boutique" attention every case receives. PSA is value driven on all size cases. large or small, cases receive expert management, secure data custody, neutral communication and a dedicated team. This seamless process maintains superior case continuity to ensure our clients receive timely final approval and conclusion to their actions. Phoenix Settlement Administrators implements its successful C.A.S.E. solutions on all our class action matters.

With Hundreds of Millions of dollars in award distributions and currently under management since our inception, PSA has the ability and strengths to manage all levels of Complex Cases. PSA's Staff "Synergy" is our greatest attribute. It allows our people to work closely together and solve our client's case issues. PSA prides itself as a true "Third Party Administrator" and holds Neutrality and Service as a mantra. Because of this approach, both Defense and Plaintiff Clients experience fairness, trust and confidence in us, and allows for continued business from both parties. PSA has been appointed Third Party Administrator in State and Federal Courts.

We look forward to working with you on your next Class Action Noticing Campaign or Claims Administration. Let us design a C.A.S.E. solution, which will allow us to showcase the difference you'll experience. Superior Service, Class Savings Value Pricing and Timely Outcomes is why our clients come back to PSA.

PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

## Expert Core Services

**Initial Planning and Consultative Service on Class Action Cases and Noticing Plans.**

**State/Nationwide Noticing Expertise: Privacy, Media, Publication, Internet & Email Campaigns.**

**Attorney General(s) CAFA Notification & ADA Cases.**

**Claims Programming, Administration, Processing and Reporting.**

**24/7/365 Multi-Lingual Call Center Support and Claims Processing**

**Secure Data Management Environment, Individual Firewalls, Encrypted Data and Storage**

**Settlement Fund Calculations, Solutions, Award Distribution, Award Reconciliation**

**Tax Filings: State, Federal, EDD, ETT, FUTA, PAGA Payments**

## Partial PSA Client List, Defense and Plaintiff

**Fisher & Phillips**
**Gordon & Rees**
**Paul Plevin Sullivan & Connaughton**
**Call & Jensen**
**Seyfarth Shaw**
**McKenna Long & Aldridge**
**Greenberg Traurig**
**Manning & Kass**
**Littler Mendelson**
**Perkins Coie**
**Orrick Herrington & Sutcliffe**
**Ogletree Deakins Nash Smoak & Stewart**
**Morrison Foerster**
**O'Hagan Meyer**
**Winston & Strawn**
**Sheppard Mullins**
**Lewis Brisbois Bisgaard & Smith**
**Morgan Lewis & Bockius**
**Paul Hastings**
**Snell & Wilmer**
**Sidley Austin**
**Higgs Fletcher & Mack**
**Jackson Lewis**
**Norton Rose Fulbright**

**Lavi & Ebrahimian, LLP**
**Work Lawyers, PC**
**Mahoney Law Group, APC**
**Law Office of Thomas Rutledge**
**Lawyers for Justice PC**
**Matern Law Group, PC**
**Rastegar Law Group**
**Diversity Law Group**
**Righetti & Glugoski**
**Cohelan, Khoury & Singer**
**Moon Law Group, PC**
**Tunyan Law, APC**
**The Spivak Law Firm**
**Law Offices of Kenneth Yoon**
**Paul Haines Law Group**
**Parris Law Firm**
**Mallison & Martinez**
**Jackson, APC**
**David Yeremian & Associates**
**Aegis Law Firm**
**Lauby, Mankin & Lauby, APC**
**Parker & Minne, LLP**
**Crosner Legal, APC**
**Setareh Law Group**

Phoenix Settlement Administrators 1411 N. Batavia St. Suite 105 Orange, CA 92867
**Phone**: 800.523.5773 **Fax**: 949.209.2503
www.psaclassaction.com

# Exhibit B

PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

**September 15, 2026**

| CASE ASSUMPTIONS | |
|---|---|
| Class Members | 330 |
| Opt Out Rate | 1% |
| Opt Outs Received | 6 |
| Total Class Claimants | 324 |
| Subtotal Admin Only | **$7,758.10** |

**Flat Fee Total $7,758.10**

**For 330 Class Members**

**Pricing Good for Scope of Estimate Only**

**All Aspects of Escheating to the State of CA Included**

**Language Translation, Printing & Mailing Included**

## Case: Coker v. Niku X Los Angeles, LLC, Opt-Out & PAGA Administration


**Phoenix Contact: Michael E. Moore**
**Contact Number: 949.331.0131**
**Email: mike@phoenixclassaction.com**

**Requesting Attorney: Lilit Tunyan**
**Firm: Tunyan Law, APC**
**Contact Number: 323-410-5050 Ext. 1**
**Email: ltunyan@tunyanlaw.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 **330** 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 day

| Case & Database Setup / Toll Free Setup & Call Center / NCOA (USPS) | | | |
|---|---|---|---|
| **Administrative Tasks:** | **Rate** | **Hours/Units** | **Line Item Estimate** |
| Programming Manager | $100.00 | 2 | $200.00 |
| Programming Database & Setup | $100.00 | 2 | $200.00 |
| Toll Free Setup* | $100.00 | 1 | $100.00 |
| Call Center & Long Distance | $2.00 | 39 | $78.00 |
| NCOA (USPS) | $50.00 | 1 | $50.00 |
| | | **Total** | **$628.00** |

* Up to 120 days after disbursement

| Data Merger & Scrub / Notice Packet, Opt-Out Form & Postage / Language Translation / Website | | | |
|---|---|---|---|
| **Project Action** | **Rate** | **Hours/Units** | **Line Item Estimate** |
| Notice Packet Formatting | $100.00 | 2 | $200.00 |
| Language Translation | $900.00 | 1 | $900.00 |
| Data Merge & Duplication Scrub | $0.10 | 330 | $33.00 |
| Notice Packet & Opt-Out Form | $1.35 | 330 | $445.50 |
| Estimated Postage (up to 2 oz.)* | $0.90 | 330 | $297.00 |
| Static Website | $200.00 | 1 | $200.00 |
| | | **Total** | **$2,075.50** |

* 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 | 1 | $55.00 |
| Skip Tracing Undeliverables | $1.00 | 41 | $41.00 |
| Remail Notice Packets | $1.00 | 38 | $38.00 |
| Estimated Postage | $0.90 | 38 | $34.20 |
| Programming Undeliverables | $50.00 | 2 | $100.00 |
| | | **Total** | **$268.20** |

| Database Programming / Processing Opt-Outs, Deficiencies or Disputes | | | |
|---|---|---|---|
| **Project Action:** | **Rate** | **Hours/Units** | **Line Item Estimate** |
| Programming Database | $150.00 | 1 | $150.00 |
| Non Opt-Out Processing | $200.00 | 1 | $200.00 |
| Case Associate | $55.00 | 4 | $220.00 |
| Deficiency & Dispute Letters | $10.00 | 1 | $10.00 |
| Case Manager | $85.00 | 3 | $255.00 |
| | | **Total** | **$835.00** |

| Calculation & Disbursement Programming/ Create & Manage QSF/ Mail Checks | | | |
|---|---|---|---|
| **Project Action:** | **Rate** | **Hours/Units** | **Line Item Estimate** |
| Programming Calculations | $135.00 | 1 | $135.00 |
| Disbursement Review | $135.00 | 1 | $135.00 |
| Programming Manager | $95.00 | 2 | $190.00 |
| QSF Bank Account & EIN | $135.00 | 1 | $135.00 |
| Check Run Setup & Printing | $135.00 | 3 | $405.00 |
| Mail Class Checks * | $0.90 | 324 | $291.60 |
| Estimated Postage | $0.70 | 324 | $226.80 |
| | | **Total** | **$1,518.40** |

* Checks are printed on 8.5 x 11 in. sheets with W2/1099 Tax Filing & Instructions for dowloading tax forms from PHX secure portal

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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 | $85.00 | 1 | $85.00 |
| Remail Checks (Postage Included) | $2.00 | 49 | $98.00 |
| Case Associate | $55.00 | 3 | $165.00 |
| Reconcile Uncashed Checks | $85.00 | 4 | $340.00 |
| Conclusion Reports | $115.00 | 2 | $230.00 |
| Case Manager Conclusion | $85.00 | 2 | $170.00 |
| Final Reporting & Declarations | $115.00 | 3 | $345.00 |
| IRS & QSF Annual Tax Reporting * (1 State Tax Reporting & Escheating to the State of CA Included) | $1,000.00 | 1 | $1,000.00 |
| | | **Total** | **$2,433.00** |

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

**Estimate Total: $7,758.10**

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.

**PROOF OF SERVICE**

STATE OF CALIFORNIA )
) ss
COUNTY OF LOS ANGELES )

I am employed in the county of Los Angeles, State of California. I am over the age of 18 and not a party to the within action; my business address is 535 N. Brand Blvd., Suite 285 Glendale, California 91203. On November 4, 2026, I served the foregoing document described as:

On the date indicated below, I served the document described as: **DECLARATION OF MICHAEL MOORE ON BEHALF OF PHOENIX CLASS ACTION SETTLEMENT ADMINISTRATION IN SUPPORT OF MOTION FOR PRELIMINARY APPROVAL OF CLASS AND PAGA REPRESENTATIVE ACTION SETTLEMENT** on the interested parties in this action by sending a true copy thereof to interested parties as follows and as stated on the attached service list:

Victor Xu
vxu@fisherphillips.com
**FISHER & PHILLIPS LLP**
2050 Main Street, Suite 1000
Irvine, California 92614
Telephone: (949) 798-2105
Facsimile: (949) 851-0152

Harrison M. Thorne
hthorne@fisherphillips.com
Jasmine Kiaei
jkiaei@fisherphillips.com
Jennie Tran
jqtran@fisherphillips.com
**FISHER & PHILLIPS LLP**
444 South Flower Street, Suite 1500
Los Angeles, California 90071
Telephone: (213) 330-4500
Facsimile: (213) 330-4501
***Attorneys for Defendant NIKU X LOS ANGELES, LLC***

[✓] **BY ELECTRONIC SERVICE:** Based on a court order or an agreement of the parties to accept electronic service, I caused the documents to be sent to the persons at the electronic service addresses listed above via third-party cloud service **CASEANYWHERE**.I did not receive an error message.

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

Executed on November 4, 2026 Glendale, California.

Lilit Tunyan
Name

Signature