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SUPERIOR COURT OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES

GABRIELA MERINO, individually, and on behalf
of all other aggrieved employees,

Plaintiff,

vs.

PETSMART, LLC, a Delaware Limited Liability
Company; and DOES 1-20, inclusive,

Defendants.

CASE NO. **23STCV27593**

**PAGA REPRESENTATIVE ACTION
COMPLAINT PURSUANT TO THE
PRIVATE ATTORNEYS GENERAL ACT
(LABOR CODE §§2698 *et seq*)**

COMES NOW Plaintiff GABRIELA MERINO (“Plaintiff”), on behalf of the general public and all non-exempt aggrieved employees, acting on behalf of the California Attorney General as private attorney general, and asserts claims against Defendant PETSMART, LLC, a Delaware Limited Liability Company and DOES 1-20, inclusive (collectively “Defendants”) as follows:

I. INTRODUCTION

1. This is a representative action for recovery of penalties under the Private Attorneys General Act of 2004 (“PAGA”), Cal. Lab. Code sections 2698 *et seq.* PAGA permits “aggrieved employees” to bring a lawsuit as a representative action on behalf of the general public as private attorney general and all other current and former aggrieved employees, to recover civil penalties and address an employer’s violations of the California Labor Code.

2. In this case, Defendants violated various provisions of the California Labor Code. As set forth below, Defendants implemented policies and practices which led to unpaid wages resulting from Defendant’s: (a) failure to accurately pay overtime wages, (b) failure to pay minimum wages (c) failure to provide meal periods before the end of the fifth hour worked and failure to pay an additional hour’s of pay in lieu of providing a meal period before the end of the fifth hour worked; (d) failure to authorize and permit rest breaks for every four hours or major fraction thereof worked and failure to pay an additional hour’s of pay in lieu of providing a rest period; (e) failing to pay all wages earned and owed upon separation from Defendant’s employ; and (f) failing to provide accurate itemized wage statements; (g) knowingly and intentionally failing to maintain accurate and complete records; and (h) failure to indemnify for necessary business expenses. As a result, Plaintiff seeks penalties under Labor Code 2698, *et. seq.* on behalf of the general public as private attorney general and all other aggrieved employees.

II. JURISDICTION AND VENUE

3. The California Superior Court has jurisdiction over this action pursuant to California Constitution Article VI, Section 10, which grants the Superior Court “original jurisdiction in all cases except those given by statute to other trial courts.” The statutes under which this action is brought do not give jurisdiction to any other court.

1 4. This Court has jurisdiction over Defendants because, upon information and belief,
2 each Defendant either has sufficient minimum contacts in California – Los Angeles County, or
3 otherwise intentionally avails itself of the California – Los Angeles County market so as to render
4 the exercise of jurisdiction over it by the California Courts consistent with traditional notions of
5 fair play and substantial justice.

6 5. Venue is proper in this judicial district pursuant to Code of Civil Procedure section
7 395. Defendants PETSMART, LLC, a Delaware Limited Liability Company and Does 1 through
8 20, are operating and doing business in, California – Los Angeles County, and each Defendant is
9 within the jurisdiction of this Court for service of process purposes. The unlawful acts alleged
10 herein have a direct effect on Plaintiff and all other aggrieved employees within the State of
11 California and within Los Angeles County and elsewhere in California.

12 6. On information and belief, Defendants have conducted business within the State of
13 California during the purported liability period and continue to conduct business in the State of
14 California, including in the County of Los Angeles. The unlawful acts alleged herein have had a
15 direct effect on Plaintiff, and the similarly situated non-exempt aggrieved employees within Los
16 Angeles County and the State of California.

17 7. The California Superior Court also has jurisdiction in this matter because on
18 information and belief there are no federal questions at issue, as the issues herein are based solely
19 on California statutes and law, including the California Labor Code, the IWC Wage Orders, the
20 California Code of Civil Procedure, the California Civil Code, and the California Business and
21 Professions Code.

22 8. On information and belief, during the statutory liability period and continuing to the
23 present ("liability period"), Defendants consistently maintained and enforced against Defendants'
24 Non-Exempt Employees ("Aggrieved Employees"), among others, the following unlawful
25 practices and policies, in violation of California state wage and hour laws (a) failure to accurately
26 pay overtime wages, (b) failure to pay minimum wages (c) failure to provide meal periods and
27 failure to pay an additional hour's of pay in lieu of providing a meal period; (d) failure to authorize
28 and permit rest breaks for every four hours or major fraction thereof worked and failure to pay an

1 additional hour's of pay in lieu of providing a rest period; (e) failing to pay all wages earned and
2 owed upon separation from Defendant's employ; (f) failing to provide accurate itemized wage
3 statements; (g) knowingly or intentionally failing to maintain accurate and complete records; and
4 (h) failure to indemnify for necessary business expenses.

5 9. On information and belief, during the statutory liability period and continuing to the
6 present, Defendants have had a consistent policy of failing to provide its Non-Exempt Employees
7 within the State of California, including Plaintiff unfettered, uninterrupted, duty free rest periods of
8 at least (10) minutes per four (4) hours worked or major fraction thereof and failing to pay such
9 employees one (1) hour of pay at the employees regular rate of compensation for each workday
10 that the rest was untimely, interrupted and/or not provided, as required by California state wage
11 and hour laws.

12 10. On information and belief, during the statutory liability period and continuing to the
13 present, Defendants have had a consistent policy of failing to pay overtime for hours worked in
14 excess of forty hours in a workweek or more than 8 hours in a workday.

15 11. On information and belief, during the statutory liability period and continuing to the
16 present, Defendants have had a consistent policy of failing to pay minimum wages, overtime
17 wages, and wages earned on a regular pay period for all hours worked while subject to the control
18 of Defendants.

19 12. On information and belief, during the statutory liability period and continuing to the
20 present (rest and meal period liability period), Defendants have had a consistent policy of requiring
21 its Non-Exempt Employees within the State of California, including Plaintiff, to work at least five
22 (5) hours without a meal period and failing to pay such employees one (1) hour of pay at the
23 employee's regular rate of compensation for each workday that the meal period was untimely,
24 interrupted and/or not provided, as required by California state wage and hour laws.

25 13. On information and belief, as a result of these unlawful acts, Defendants failed to
26 pay the required meal and rest period premiums.

27 14. On information and belief, during the statutory liability period and continuing to the
28 present, Defendants have had a consistent policy of failing to timely pay wages upon separation.

15. On information and belief, during the statutory liability period and continuing to the present, Defendants have had a consistent policy of failing to provide accurate itemized wage statements.

16. On information and belief, during the statutory liability period and continuing to the present, Defendants have had a consistent policy of failing to indemnify work related expenses incurred.

17. On information and belief, during the statutory liability period and continuing to the present, Defendants have had a consistent policy of knowingly and intentionally failing to maintain accurate and complete records.

18. Plaintiff on behalf of the general public as private attorney general and all other aggrieved employees brings this action pursuant to Labor Code 2698, et. seq. for violations enumerated under 2699.5 as follows: sections 201-203, 204, 218, 218.5, 226, 226.3, 226.7, 510, 512, 558, 1174, 1174.5, 1175, 1194, 1197, 1197.1, and 2802, 2802(a) seeking penalties, interest, attorneys' fees and costs.

III. PARTIES

A. Plaintiff

19. Plaintiff GABRIELA MERINO is a resident of Los Angeles, California, who was employed by Defendants in Los Angeles County, California, as a non-exempt employee who provided notice to the Labor and Workforce Development Agency within the last year preceding the filing of this action. Specifically, Plaintiff was employed as dog groomer at Defendant's Northridge location. Plaintiff's duties as a groomer included bathing dogs and trimming their hair.

20. As Defendants' employees, Plaintiff, and all other aggrieved employees were regularly required to and subsequently suffered:

(a) work in excess of eight (8) hours per day, and/or forty (40) hours per week; all in violation of California labor laws, regulations, and the Industrial Welfare Commission Wage Orders (“IWC”);

- (b) perform work subject to the control of the employer without being compensated at least minimum wages, all in violation of California labor laws, regulations, and the Industrial Welfare Commission Wage Order (“IWC”);
- (c) work without being permitted or authorized a minimum ten-minute rest period for every four hours or major fraction thereof worked and not compensated one (1) hour of pay at his regular rate of compensation for each workday that a rest period was not provided, all in violation of California labor laws, regulations, and the Industrial Welfare Commission Wage Orders (“IWC”);
- (d) work in excess of five hours per day without being provided meal periods and not compensated one (1) hour of pay at the regular rate of compensation for each workday that a meal period was not provided, all in violation of California labor laws, regulations, and the Industrial Welfare Commission Wage Orders (“IWC”);
- (e) not paid all wages upon separation from Defendant’s employment (“IWC”);
- (f) not reimbursed for business related expenses, including unlawful deductions; and
- (g) not provided accurate itemized wage statements.

21. Plaintiffs seek penalties under Labor Code 2698, et. seq. on behalf of the general public as private attorney general and all other aggrieved employees.

B. Defendants

22. On information and belief, Defendant PETSMART, LLC is a Delaware Limited Liability Company operating in and authorized to conduct business in the State of California. Defendant sells pet products, services, and small pets throughout the United States, including in Los Angeles County, and employs numerous non-exempt employees in the State of California.

23. On information and belief, Defendant PETSMART, LLC operates multiple retail stores selling pet products, services, and small pets throughout the United States, including throughout Los Angeles County.

24. Other than identified herein, Plaintiff is unaware of the true names, capacities, relationships and extent of participation in the conduct alleged herein, of the defendants sued as DOES 1 through 20, but is informed and believes and thereon alleges that said defendants are legally responsible for the wrongful conduct alleged herein and therefore sues these defendants by such fictitious names. Plaintiff will amend this complaint when their true names and capabilities are ascertained.

25. Plaintiff is informed and believes and thereon alleges that each Defendant, directly or indirectly, or through agents or other persons, employed Plaintiff and other members of the Representative Group, and exercised control over their wages, hours, and working conditions. Plaintiff is informed and believes and thereon alleges that each defendant acted in all respects pertinent to this action as the agent of the other defendants, carried out a joint scheme, business plan or policy in all respects pertinent hereto, and the acts of each defendant are legally attributable to the other defendants.

IV. GENERAL ALLEGATIONS

26. Plaintiff is informed and believes, and based thereon alleges that Defendants employ or employed Non-Exempt Employees throughout California during the liability period. Plaintiff and all other aggrieved employees were compensated generally based upon an hourly rate and have at all times pertinent hereto been non-exempt within the meaning of the California Labor Code and the implementing rules and regulations of the IWC California Wage Orders.

27. On information and belief, and during the relevant time frame, all aggrieved employees are residents of California and citizens of the United States.

28. On information and belief, Defendants operate retail stores selling pet products, services, and small pets across the country, including in Los Angeles County. Plaintiff was employed as a dog groomer for Defendants and was primarily responsible for bathing and trimming dogs' hair.

29. Throughout Plaintiff's employment with Defendants, Plaintiff was not exempt from the Employment Laws and Regulations, in that she routinely spent a majority of her

1 working hours performing duties delegated to non-exempt employees including, but not limited to
2 selling products, assisting customers, and grooming pets.

3 30. Throughout Plaintiff's entire employment with Defendants, Plaintiff spent few to
4 none of her working hours performing work that was primarily intellectual, managerial or
5 creative, or work that required the regular and customary exercise of discretion and independent
6 judgment with respect to matters of significance on more than an occasional basis.

7 31. During Plaintiff's employment with Defendants, Plaintiff was either required to
8 work through mandatory meal and rest breaks, or was often times interrupted during her meal and
9 rest breaks resulting in shortened meal and rest breaks. Additionally, Plaintiff was often not
10 provided with or allowed to take her mandatory meal break within the first five hours of work
11 because she was provided too much work to do and had no one to relieve her for such a break.
12 On information and belief, Plaintiff and other similarly situated employees were not paid for their
13 missed meal and/or rest breaks with one hour of premium pay at the regular rate of pay, despite
14 Defendants' pressuring of employees to work through breaks.

15 32. During Plaintiff's employment with Defendants, Plaintiff was regularly required to
16 work over 8 hours in one day, and/or over 40 hours in one week. On information and belief,
17 Plaintiff and other similarly situated employees were not paid for all overtime worked.

18 33. Upon information and belief, Defendants regularly failed to pay Plaintiff and other
19 non-exempt employees for all hours worked including minimum wage, overtime and double time
20 pay.

21 34. As a consequence, Plaintiff and other similarly situated non-exempt employees,
22 were not paid all wages upon termination and were not provided accurate wage statements.

23 35. Plaintiff is informed and believes that Plaintiff and Aggrieved Employees were not
24 compensated for all hours/time worked as Defendants would regularly suffer and permit Plaintiff
25 and Aggrieved Employees to work off the clock but Plaintiff and Aggrieved Employees were not
26 compensated for hours worked off the clock. For example, Defendants, among other things,
27 directed Plaintiff and Aggrieved Employees to record a daily meal period of 30 minutes, off the
28 clock, even though Plaintiff and Aggrieved Employees were required to continue working or

1 were interrupted during their meal breaks, such that employees overall lost hours worked. This
2 policy in effect, caused an automatic deduction of 30 minutes for Plaintiff and Aggrieved
3 Employees meal periods and resulted in Plaintiffs and Aggrieved Employees being subjected to
4 Defendants' unlawful policy of not compensating Plaintiffs and Aggrieved Employees for all
5 hours worked including overtime while under the control of Defendants. Defendants' unlawful,
6 tacit off-the-clock policy over time resulted in a large and disproportionate underpayment of
7 wages including overtime wages to Plaintiff and Aggrieved Employees.

8 36. Plaintiff is informed and believes that Plaintiff and Aggrieved Employees were
9 caused to endure unprovided, untimely, interrupted meal periods of at least thirty (30) minutes for
10 many of the work days such employees worked more than six hours (6) hours, were not provided
11 uninterrupted second meal periods of at least thirty (30) minutes for any work days such
12 employees worked more than ten (10) hours, and were not paid one (1) hour of wages by
13 Defendants in lieu thereof, all in violation of the California Labor Code.

14 37. Plaintiff is informed and believes that Plaintiff and Aggrieved Employees were
15 regularly required to work in excess of six (6) hours per day without Defendants providing them a
16 timely, uninterrupted (30) minute meal period as mandated under the California Labor Code and
17 the implementing rules and regulations of the IWC California Wage Orders as Plaintiff and
18 Aggrieved Employees were required to take shortened meal periods or not at all because they
19 were given too much work to do without relief. Accordingly, Plaintiff and Aggrieved Employees
20 were not provided lawful meal periods and were not provided with one hour of wages in lieu
21 thereof under Defendants' policies and practices, which included work schedules placed upon the
22 Aggrieved Employees from Defendants' management and supervisors to perform work at the
23 expense of their meal periods and Defendants' implementation of work schedules and workload
24 requirements that denied Aggrieved Employees all of their authorized meal periods. Plaintiff and
25 the Aggrieved employees did not waive any of their authorized and required meal periods, nor did
26 they receive one hour of regular pay for each day Defendants failed to provide a lawful meal
27 period.
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1 38. Plaintiff is informed and believes that during the liability period, Plaintiff and
2 Aggrieved Employees were consistently required to work in excess of four (4) hours (or major
3 fraction thereof) without receiving lawful ten (10) minute rest periods. On information and belief,
4 Defendants' management would require that Plaintiff and other aggrieved employees continue to
5 work throughout their scheduled shift without relief, and as a result would often have to take their
6 breaks late or be forced to skip their breaks. The Aggrieved Employees were also not provided
7 with one hour of wages in lieu thereof. Defendants' policies and practices included Defendants'
8 implementation of a work schedule and workload requirements that denied and failed to provide
9 the Aggrieved Employees all of their authorized rest periods, including first rest periods of at
10 least ten (10) minutes for every shift worked of at least three and a half (3 1/2) to four (4) hours, a
11 first and second rest period of at least ten (10) minutes for every shift worked greater than six (6)
12 hours.

13 39. Defendants did not fully compensate Plaintiff and the Aggrieved Employees for
14 hourly wages during the liability period, including by virtue of the fact that Defendants did not
15 compensate Plaintiff and Aggrieved Employees with one extra hour of pay for Defendants'
16 failure to provide such Non-Exempt Employees with each of their authorized rest periods and
17 meal periods during the rest and meal period liability period.

18 40. On information and belief, Defendants also failed to accurately pay minimum
19 wage and overtime pay owed to Plaintiff and Aggrieved Employees by failing to compensate
20 them for travel time when taking customers' pets to vet appointments when pets were injured.

21 41. Upon information and belief, Defendants failed to provide accurate itemized wage
22 statements to Plaintiff and Aggrieved Employees as the wage statements provided failed to
23 accurately account for all hours worked. Further, Defendants failed to provide accurate wage
24 statements as Defendants' wage statements do not identify premium pay or pay period start dates
25 as required by Labor Code § 226.

26 42. Upon information and belief, Defendants failed to reimburse and/or indemnify
27 Plaintiff and Aggrieved Employees for all necessary expenditures incurred including the purchase
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1 of sufficient grooming tools and mileage for work-related travel, including but not limited to
2 taking customers' pets to vet appointments when injured.

3 43. Upon information and belief, Defendants failed to keep accurate records pursuant
4 to Labor Code § 1174.5.

5 44. Upon information and belief, Defendants knew and or should have known that it is
6 improper to implement policies and commit unlawful acts such as:

- 7 (a) requiring employees to work over eight (8) hours in a day and forty (40)
8 hours in a work week without being provided the required overtime pay;
- 9 (b) requiring employees to perform work subject to the control of the Defendant
10 without being compensated at least minimum wages;
- 11 (c) requiring employees to work four (4) hours or a major fraction thereof
12 without being provided a minimum ten (10) minute rest period and without
13 compensating the employees with one (1) hour of pay at the employees'
14 regular rate of compensation for each workday that a rest period was not
15 provided;
- 16 (d) requiring employees to work in excess of five (5) hours or ten (10) hours per
17 day without being provided an uninterrupted thirty- minute meal period
18 and/or a second meal period, and without compensating employees with one
19 (1) hour of pay at the regular rate of compensation for each workday that
20 such a meal period was not provided;
- 21 (e) failing to pay for for travel time, while under Defendants' control and
22 without compensation;
- 23 (f) requiring employees to incur necessary business expenses without
24 indemnification and/or reimbursement, including unlawful deductions from
25 employees pay;
- 26 (g) failing to pay all wages earned during the regular pay period;
- 27 (h) failing to pay all wages earned upon separation from Defendants' employ;
- 28 and

(i) failing to provide accurate itemized wage statements.

45. In addition to the violations above, and on information and belief, Defendants knew they had a duty to compensate Plaintiff and Aggrieved Employees for the allegations asserted herein, and that Defendants had the financial ability to pay such compensation, but willfully, knowingly, recklessly, and/or intentionally failed to do so.

V. REPRESENTATIVE CLAIMS

THE PRIVATE ATTORNEYS GENERAL ACT- LABOR CODE §§ 2698 *et seq.*

46. Plaintiff incorporates by reference and re-alleges each and every allegation contained above, as though fully set forth herein.

47. On or about August 30, 2023, Plaintiff complied with notice requirements pursuant to Labor Code section 2699.3. A copy of the notice was electronically submitted to the LWDA and a copy was also mailed via certified mail to Defendants indicating that they were on notice of the claims alleged here and that the notice requirement has been satisfied. Sixty-four days have passed and the LWDA has not indicated intent to investigate the claims and Defendants did not provide notice of an attempt to cure any of the alleged violations. Therefore, Plaintiff may proceed with this action in a representative capacity. The substance and violations set forth in this Complaint of which the LWDA was provided timely notice, Plaintiff has also sent a copy of this PAGA Representative Action Complaint to the LWDA.

48. Plaintiff is an aggrieved employee as defined in Labor Code Section 2699(a). Plaintiff brings this cause of action on behalf the general public and all non-exempt aggrieved employees, acting on behalf of the California Attorney General as private attorney general.

49. Pursuant to Labor Code section 2699(a) Plaintiff seeks to recover civil penalties due and owing for which Defendants are liable due to numerous Labor Code violations as set forth in this Complaint, including without limitation Labor Code section 201-203, 204, 218, 218.5, 218.6, 226, 266.3, 226.7, 510, 512, 558, 1174, 1174.5, 1175, 1194, 1197, 1197.1, 2802, 2802(a) and 2698 *et seq.*, applicable IWC Wage Orders and California Code of Regulations, Title 8, section 11000 *et seq.*

50. At all times relevant, Plaintiff and all other aggrieved employees regularly

1 performed non-exempt work in excess of 50% of the time, and thus, were subject to the meal and
2 rest break requirements of the applicable IWC wage order and the Labor Code.

3 51. Defendants violated Labor Code sections 510, 558, and 1194 by failing to
4 accurately pay overtime wages as discussed above due to Defendants' unlawful off the clock policy
5 and failure to pay all hours worked in excess of eight hours in a day and/or 40 hours in a
6 workweek. Therefore, Defendants violated section 510, 558 and 1194 by not compensating its
7 Non- Exempt Employees for work performed in excess of eight hours (8) in a day or forty hours in
8 a work week (40). Section 510 of the Labor Code codifies the right to overtime compensation at
9 the rate of one and one-half times the regular rate of pay for all hours worked in excess of eight (8)
10 hours in a day or forty (40) hours in a work week.

11 52. Defendants also violated Labor Codes sections 200, 1194, and 1197 for failing to
12 pay minimum wages as described above. Labor Code §1197 provides that employees are to be
13 paid minimum wage for each hour worked and cannot be averaged and/or payment of a lesser wage
14 than the established is unlawful.

15 53. Defendants violated Labor Code sections 512 and 226.7 for failing to provide
16 timely, uninterrupted meal periods and requiring unlawful on duty meal periods, or compensation
17 in lieu thereof. Pursuant to Labor Code section 512, no employer shall employ an employee for a
18 work period of more than five (5) hours without providing a meal break of not less than thirty (30)
19 minutes in which the employee is relieved of all of his or her duties.

20 54. Defendants failed to provide Plaintiff and all other aggrieved employees
21 uninterrupted duty free first meal periods of not less than thirty (30) minutes. Defendants
22 implemented and enforced policies and practices which required employees to work during their
23 meal periods, to forego their meal periods, and/or to return to work from meal periods prior to
24 thirty (30) uninterrupted minutes. As a proximate result of the aforementioned violations, Plaintiff
25 and all other Aggrieved Employees have been damaged in an amount according to proof at time of
26 trial.

27 55. Plaintiff, and on information and belief, all aggrieved employees, were
28 systematically not permitted or authorized to take one ten-minute rest period for every four hours

1 worked or major fraction thereof, which is a violation of the Labor Code and IWC wage order 7-
2 2001, section 12. On shifts where Plaintiff and aggrieved employees worked in excess of three and
3 a half hours, they were routinely not permitted or authorized to take lawful rest periods. Plaintiff,
4 and on information and belief, aggrieved employees, were not compensated with one hour of
5 wages for every day in which a rest period was missed, untimely or cut short as a result of
6 Defendants' policies, practices, or work demands. By failing to authorize and permit a ten-minute
7 rest period for every four hours or major fraction thereof worked per day, and by failing to provide
8 compensation for such unprovided rest periods as alleged above, Defendants willfully violated the
9 provisions of Labor Code sections 226.7, 512 and the applicable IWC Wage Order.

10 56. Plaintiff, and on information and belief, aggrieved employees, were required to
11 purchase sufficient grooming tools for which they were not reimbursed. Additionally, Defendants
12 failed to reimburse Plaintiffs for work-related travel, including but not limited to taking customers'
13 pets to vet appointments when injured.

14 57. On information and belief, Defendants failed to provide accurate itemized wage
15 statements pursuant to Labor Code section 226 which failed to include, all hours worked, including
16 off the clock, overtime and the accurate overtime rate, and the lawful meal and rest period
17 premiums earned, which are due and owing to Plaintiff and the aggrieved employees. As a result,
18 Plaintiff and Aggrieved Employees were harmed as they are unable to determine if they were
19 appropriately compensated for all hours worked.

20 58. On information and belief, Defendants failed to maintain accurate records as
21 required by Labor Code section 1174.5.

22 59. As a result of Defendants' unlawful conduct, Plaintiff and Aggrieved employees are
23 entitled to penalties to the extent they were not paid at the prevailing wage rate for all hours
24 worked.

25 60. Plaintiff and the Representative Aggrieved Employees are entitled to recover
26 Penalties and attorneys' fees and costs under Labor Code section 2698, et. seq.
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PRAYER FOR RELIEF

WHEREFORE, Plaintiff prays for judgment against Defendants, as follows:

1. For penalties according to proof, pursuant to Labor Code §§ 2698 et seq.;
2. For reasonable attorneys' fees and costs; and
3. For such other and further relief as the Court deems proper.

Dated: November 8, 2023

MAKAREM & ASSOCIATES, APLC

By: *Daniel Bass*
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