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Attorneys for Plaintiff, Steven Burin

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF ORANGE

STEVEN BURIN, individually, and on behalf of all others similarly situated,

Plaintiff,

vs.

INTERNATIONAL WIND, INC., a California corporation; INTERNATIONAL WIND, LLC, a limited liability company; and DOES 1 through 10, inclusive,

Defendants

Case No.: 30-2023-01344893-CU-OE-CXC

CLASS AND REPRESENTATIVE ACTION

[*Hon. David A. Hoffer, Dept CX103*]

SUPPLEMENTAL DECLARATION OF KANE MOON IN SUPPORT OF PLAINTIFF'S MOTION FOR PRELIMINARY APPROVAL OF CLASS ACTION AND PAGA SETTLEMENT

PAGA APPROVAL HEARING:
Date: September 15, 2025
Time: 1:30 p.m.
Dept.: CX103

Action Filed: August 28, 2023
Trial Date: January 20, 2026

SUPPLEMENTAL DECLARATION OF KANE MOON

I, KANE MOON, declare as follows:

1. I am an attorney at law duly licensed to practice as such before all the Courts of the State of California and am one of the attorneys of record for Plaintiff Steven Burin ("Plaintiff"). I have personal knowledge of the facts set forth in this declaration and if called as a witness, I could and would competently testify to them under oath.

2. This Supplemental Declaration is submitted in support of Plaintiff's Motion for Preliminary Approval of Class Action and PAGA Settlement. Plaintiff seeks approval of a Joint Stipulation of Settlement (the "Settlement" or "Settlement Agreement") entered into with Defendants International Wind, Inc. and International Wind, LLC (together, the "Defendants") (collectively with Plaintiff, the "Parties") in full resolution of the above-captioned litigation (the "Action").

3. On July 11, 2025, the Court issued an Order continuing the July 11, 2025 Hearing regarding Plaintiff's Motion for Preliminary Approval of Class Action and PAGA Settlement Agreement and Class Notice ("Motion") to September 15, 2025. In the Court's Order, the Parties are instructed to submit a supplemental briefing in support of the Motion to address the following concerns:

(a) Court's 1st Concern: The court is inclined to grant approval of an attorneys' fees request of only 30% of the gross settlement amount, which the court finds fair, adequate and reasonable for the settlement of this size. The parties may either reduce the attorneys' fees request by amendment to the settlement agreement and the class notice, or Plaintiff shall provide documentation and support for any request higher than this percentage at the final approval stage.

1) As to the Court's 1st Concern: The Parties have agreed to reduce putative Class Counsel's attorneys' fees award to 30%. The Parties

executed a Second Amendment to the Settlement Agreement incorporating this reduction, which is attached hereto as **Exhibit 1**.

(b) Court's 2nd Concern: The allocation of only 10% of the settlement payments for wages appears to be low. Either an increase to 33 1/3% or an explanation of why the figure is not at least 33 1/3% is required.

1) As to the Court's 2nd Concern: The Parties have agreed to increase the allocation of Payments to Class Members to 33.33%. The Parties executed a Second Amendment to the Settlement Agreement incorporating this increase.

(c) Court's 3rd Concern: There is no explanation as to whether the settlement is reversionary or non-reversionary.

1) As to the Court's 3rd Concern: The Parties executed a Second Amendment to the Settlement Agreement that expressly states no portion of the settlement will revert to Defendant.

(d) Court's 4th Concern: Paragraph 60 of the Settlement agreement provides that "Participating Class Members . . . will indemnify and hold harmless Defendants for any taxes, interest or penalties that may be incurred by Defendants on the non-wage portion of the Participating Class Member's Settlement Share if any taxing authority disputes the allocation of the settlement payment." (Settlement ¶ 60.) The court will not approve a settlement agreement with this language and it must be removed from the settlement agreement.

1) As to the Court's 4th Concern: The Parties have executed a Second Amendment to the Settlement Agreement, which strikes the identified language concerning Defendant's indemnification and tax liability.

(e) Court's 5th Concern: The proposed order must be amended to state the correct Department and judge overseeing this action.

1) As to the Court's 5th Concern: The parties have concurrently filed a revised [Proposed] Order identifying the assigned judge and department as Judge David A. Hoffer, Department CX103.

(f) Court's 6th Concern: There is no information as to how many of the class members or aggrieved employees speak and/or read English, which might require that the class notice also be in another language.

1) As to the Court's 6th Concern: The Parties conferred, and Defendant represented that an estimated 20% of the Class Members and PAGA Group Members are Spanish-speaking. Accordingly, the Parties have agreed to translate the Class Notices into Spanish, which is expected to increase the Settlement Administration Costs. As a result, the Parties have agreed to increase the Settlement Administration Costs from $5,950.00 to an amount *not to exceed* $10,000.00 to account for the additional translation-related expenses. An updated quote with the estimated Settlement Administration Costs, including translation services, is attached hereto as **Exhibit 2**, with total costs currently estimated at $6,750.00. The Parties have also executed a Second Amendment to the Settlement Agreement, which expressly provides that the Class Notices will be translated into Spanish and reflects the revised not-to-exceed administration cost of $10,000.00.

(g) Court's 7th Concern: The following corrections must be made to the class notice: (1) Third row, left column of the table on page 2 of the class notice should state: "Participating Class Members Can Object to the Class Settlement," and the phrase "but not the PAGA Settlement" should be deleted. Participating class members may object to the amount allocated to PAGA penalties. (2) Section 8 on page 8 of the class notice should identify Department CX103 as the correct department.

1) As to the Court's 7th Concern: The parties have made the requested changes to the Class Notice. The revised final version of the Class Notice is attached as **Exhibit A** to the Joint Stipulation of Settlement Agreement, which itself is attached to the revised [Proposed] Order filed concurrently herewith.

4. The fully executed Joint Stipulation of Settlement and all amendments thereto, along with this Supplemental Declaration and all other documents filed in support of the Motion, were submitted to the Labor and Workforce Development Agency ("LWDA"). A true and correct copy of the confirmation email reflecting the submission of the proposed settlement is attached hereto as **Exhibit 3**.

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 on August 21, 2025, at Los Angeles, California.

____
Kane Moon

EXHIBIT 1

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Attorneys for Defendants INTERNATIONAL WIND, LLC and INTERNATIONAL WIND, INC.

UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA

STEVEN BURIN, individually, and on behalf of all others similarly situated, *Plaintiff,* vs. INTERNATIONAL WIND, INC., a California corporation; INTERNATIONAL WIND, LLC, a limited liability company; and DOES 1 through 10, inclusive, *Defendants.*	Case No.: 8:23-cv-02216-FWS(DFMx) <u>CLASS ACTION</u> **SECOND AMENDMENT TO THE JOINT STIUPLATION OF SETTLEMENT** Judge: Hon. David A. Hoffer Action Filed: August 28, 2023 Action Removed: November 22, 2023

SECOND AMENDMENT TO JOINT STIPULATION OF SETTLEMENT

I. INTRODUCTION

In accordance with the Court's July 14, 2025 Order and the Orange County Superior Court Guidelines for Approval of Class Action and PAGA Settlements (revised January 2024), the parties agree that the sections specified below in the Joint Stipulation of Settlement shall be struck, amended, and/or replaced with alternative language as set forth in this Second Amendment.

II. AMENDMENTS

A. Paragraph 17 – "Class Notice"

Add the following language to the end of Paragraph 17:

"The Class Notice will also be duly translated into Spanish."

B. Paragraph 52 – Maximum Settlement Amount

Add the following language to the end of Paragraph 52:

"None of the Maximum Settlement Amount shall revert to Defendants."

C. Paragraph 56 – Reasonable Fees and Costs of the Settlement Administrator

Revise the Settlement Administrator's fees and costs from an amount not to exceed $5,950.00, to an amount not to exceed $10,000.00.

All other references to the Settlement Administrator's fees and costs in the Joint Stipulation of Settlement shall likewise be amended to reflect an amount not to exceed $10,000.00.

D. Paragraph 59 – Reasonable Attorneys' Fees and Costs to Class Counsel

Revise the requested Attorneys' Fees Award from one-third (1/3) of the Maximum Settlement Amount, or $47,500.00, to thirty percent (30%) of the Maximum Settlement Amount, or $42,750.00.

All other references to attorneys' fees in the Joint Stipulation of Settlement shall likewise be amended to reflect thirty percent (30%) or $42,750.00.

E. Paragraph 60 – Tax Treatment of Settlement Shares

Revise the allocation of Payments to Class Members to reflect 33.33% to wages and 66.67% to interest and penalties.

Strike the portion of Paragraph 60 (p. 15, line 4) concerning Defendants' indemnification and liability for taxes related to the settlement payment. As amended, Paragraph 60 shall read in full:

> For the purpose of taxes and required withholdings, the Parties agree that (i) Payments to Class Members shall be considered 33.33% wages (for which an IRS Form W-2 shall be issued) and 66.67% interest and penalties (for which an IRS Form 1099 shall be issued); and (iii) Payments to PAGA Group Members shall be considered 100% penalties (for which an IRS Form 1099 with be issued).
>
> Prior to the mailing of the Class Notice and again prior to the distribution of Settlement Shares, the Settlement Administrator shall calculate the total taxes and withholdings required as a result of the wage portion of the Settlement Share. The Parties understand that Participating Class Members who receive Settlement Shares under this Settlement shall be solely responsible for any and all individual tax obligations on the non-wage portion of their Settlement Share

III. EXECUTION BY PARTIES

The Parties hereby execute the Second Amendment to the Joint Stipulation of Settlement.

DATED: 8/21/2025

Signed by:

6F59693E9ADA4C7...

Plaintiff Steven Burin

DATED: ______________________________

Defendant International Wind, Inc.

By: ______________________________

DATED: ______________________________

Defendant International Wind, LLC

By: ______________________________

APPROVED AS TO FORM AND CONTENT:

DATED: August 21, 2025

MOON LAW GROUP, PC

By: ______________________________

Kane Moon
Jacquelyne VanEmmerik
Nichelle Christopherson

Attorneys for Plaintiff

liability for taxes related to the settlement payment. As amended, Paragraph 60 shall read in full:

> For the purpose of taxes and required withholdings, the Parties agree that (i) Payments to Class Members shall be considered 33.33% wages (for which an IRS Form W-2 shall be issued) and 66.67% interest and penalties (for which an IRS Form 1099 shall be issued); and (iii) Payments to PAGA Group Members shall be considered 100% penalties (for which an IRS Form 1099 with be issued).
>
> Prior to the mailing of the Class Notice and again prior to the distribution of Settlement Shares, the Settlement Administrator shall calculate the total taxes and withholdings required as a result of the wage portion of the Settlement Share. The Parties understand that Participating Class Members who receive Settlement Shares under this Settlement shall be solely responsible for any and all individual tax obligations on the non-wage portion of their Settlement Share

III. EXECUTION BY PARTIES

The Parties hereby execute the Second Amendment to the Joint Stipulation of Settlement.

DATED: ____________________________________
Plaintiff Steven Burin

DATED: August 22, 2025 ____________________________________
Defendant International Wind, Inc.

By: ____________________________________
Cory Arendt, President

DATED: August 22, 2025 ____________________________________
Defendant International Wind, LLC

By: ____________________________________
Todd A. Grzech, CEO

APPROVED AS TO FORM AND CONTENT:

DATED: MOON LAW GROUP, PC

By: ____________________________________
Kane Moon
Jacquelyne VanEmmerik
Nichelle Christopherson

Attorneys for Plaintiff

DATED: August 22, 2025

JEFFER MANGELS BUTLER & MITCHELL LLP

By: ______________________

R. Scott Brink
Raef Cogan

Attorneys for Defendants

EXHIBIT 2

CLASS ACTION ADMINISTRATION SOLUTIONS

CASE ASSUMPTIONS

Class Members	82
Opt Out Rate	1%
Opt Outs Received	1
Total Class Claimants	81
Subtotal Admin Only	**$6,750.00**

Not-to-Exceed Total $6,750.00

For 82 Members

Pricing Good for Scope of Estimate Only

August 20, 2025

Case: Burin v. International Wind Opt-Out Administration wTranslation

Phoenix Contact: Jodey Lawrence
Contact Number: 949.566.1455
Email: Jodey@phoenixclassaction.com

Requesting Attorney: Lilit Ter-Astvatsatryan, Esq.
Firm: MOON LAW GROUP
Contact Number: (213) 232-3128
Email: lilit@moonlawgroup.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 **82** Agreevied 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	$100.00	2	$200.00
Programming Database & Setup	$100.00	2	$200.00
Toll Free Setup*	$140.03	1	$140.03
Call Center & Long Distance	$2.00	16	$32.00
NCOA (USPS)	$55.00	2	$110.00
		Total	**$682.03**

* Up to 120 days after disbursement

Data Merger & Scrub / Notice Packet, Opt-Out Form & Postage / Translation / Reporting			
Project Action	**Rate**	**Hours/Units**	**Line Item Estimate**
Notice Packet Formatting	$100.00	2	$200.00
Data Merge & Duplication Scrub	$0.50	82	$41.00
Notice Packet & Opt-Out Form	$1.75	82	$143.50
Estimated Postage (up to 2 oz.)*	$0.76	82	$62.32
Static Website	$250.00	1	$250.00
Language Translation	$800.00	1	$800.00
		Total	**$1,496.82**

* 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	$2.00	16	$32.80
Remail Notice Packets	$1.75	16	$28.70
Estimated Postage	$0.76	16	$12.46
Programming Undeliverables	$50.00	3	$150.00
		Total	**$333.96**

Database Programming / Processing Opt-Outs, Deficiencies or Disputes			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Programming Claims Database	$135.00	2	$270.00
Non Opt-Out Processing	$200.00	1	$200.00
Case Associate	$55.00	3	$165.00
Opt-Outs/Deficiency/Dispute Letters	$10.00	1	$10.00
Case Manager	$85.00	2	$170.00
		Total	**$815.00**

Calculation & Disbursement Programming/ Create & Manage QSF/ Mail Checks			
Project Action:	**Rate**	**Hours/Units**	**Line Item Estimate**
Programming Calculations	$135.00	2	$270.00
Disbursement Review	$135.00	2	$270.00
Programming Manager	$95.00	2	$190.00
QSF Bank Account & EIN	$100.00	2	$200.00
Check Run Setup & Printing	$135.00	2	$270.00
Mail Class Checks *	$1.50	81	$121.77
Estimated Postage	$0.64	81	$51.96
		Total	**$1,373.73**

* 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	$100.00	2	$200.00
Remail Undeliverable Checks (Postage Included)	$2.89	8	$23.46
Case Associate	$55.00	2	$110.00
Reconcile Uncashed Checks	$85.00	2	$170.00
Conclusion Reports	$100.00	2	$200.00
Case Manager Conclusion	$85.00	2	$170.00
Final Reporting & Declarations	$100.00	2	$200.00
IRS & QSF Annual Tax Reporting * (1 State Tax Reporting Included)	$975.00	1	$975.00
		Total	**$2,048.46**

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

Estimate Total:	**$6,750.00**

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.

EXHIBIT 3