KRING & ASSOCIATES
ATTORNEYS APC

38 Corporate Park
Irvine, CA 92606-5105
Telephone (949) 393-1400
Facsimile (949) 393-1430
www.kringandassociates.com

March 18, 2026

VIA ELECTRONIC SUBMISSION AND CERTIFIED MAIL

Attn.: PAGA Administrator
Department of Industrial Relations
Accounting Unit
455 Golden Gate Avenue, 10th Floor
San Francisco, CA 94102

Re:	**Tiffany Bordeaux adv. Spa Del Rio LLC, et al.**	
	K&C Client:	Tiffany Bordeaux
	K&C File No.:	9800.0404
	Subject:	**Notice of Representative Action Pursuant to the Private Attorneys General Act of 2004**

Dear PAGA Administrator:

Claimant Tiffany Bordeaux ("Claimant") has retained Kring & Associates, APC to represent her and other similarly situated current and former aggrieved employees of Defendant Spa Del Rio LLC ("Spa Del Rio" or "Defendant") for alleged violations of California's Labor Codes. We intend to file a complaint under the PAGA for these alleged Labor Code violations. Spa Del Rio employed Claimant and other similarly situated aggrieved employees as nonexempt employees, holding different titles and job duties throughout California (collectively, the "Aggrieved Employees"). As will be explained in detail below, Claimant alleges that Spa Del Rio violated and continues to violate numerous California Labor Codes; thus, entitling Claimant and the Aggrieved Employees to penalties under the PAGA.

This letter serves to inform Spa Del Rio of Claimant's intent to bring a cause of action for violations of the PAGA for Spa Del Rio's failure to comply with California's mandatory minimum wage, overtime, meal-and-rest period, wage statement, and expense reimbursement requirements. During the relevant time period, Spa Del Rio failed to pay regular and overtime wages, provide compliant meal-and-rest periods, provide accurate wage statements, failed to reimburse Aggrieved Employees for reasonably and necessary business expenses, and failed to pay Claimant and the Aggrieved Employees additional wages and penalties for said violations. As a result, Mirage violated, among other statutes and regulations, Labor Code §§ 201-203, 204, 210, 218, 226, 226.7, 226.8, 510, 512, 558, 558.1, 1174(d), 1194, 1198, 2802, and provisions of Industrial Welfare Commission Wage Order 4-2001 ("Wage Order No. 4").

Claimant is informed and believes that said violations are ongoing, systematic, and uniform. If Spa Del Rio fails to cure these alleged violations on a representative basis, as stated above, Claimant will file a complaint and bring an action against Spa Del Rio under the PAGA to recover penalties as provided by California law.

FACTUAL ALLEGATIONS

Claimant was employed by Spa Del Rio as a massage therapist employee at Spa Del Rio, located in Laguna Beach, California, from October 6, 2025, to December 11, 2025. Claimant was paid $30.00 - $75.00 per each scheduled massage given. She was originally scheduled to work seven hours per day, three times per week.

Neither Claimant nor Aggrieved Employees was properly classified as an independent contractor. This is because (1) Spa Del Rio exerted significant control over Claimant; (2) Claimant provide services similar to Spa Del Rio; and (3) Claimant did not have an independently established business. First, Spa Del Rio exerted significant control over Claimant during her time working for Spa Del Rio. Spa Del Rio picked Claimant's schedule and gave her specific deadlines, controlled her massage script and the methods for how she performed her massage services. Additionally, she was instructed to wear Spa Del Rio-branded scrubs, conveying that she worked for Spa Del Rio. Second, Claimant provided massage services to Spa Del Rio's clientele. This did not vary from the massage services provided by Spa Del Rio. Third, Claimant did not have an independently-established business. Therefore, Claimant and all Aggrieved Employees paid similarly are willfully misclassified and are entitled to an hourly wage for each hour worked, overtime pay, mandatory meal-and-rest breaks, and accurate itemized wage statements.

Spa Del Rio uniformly, and as a matter of corporate policy, did not pay Claimant or the Aggrieved Employees for all regular and overtime hours worked. Specifically, Claimant regularly had to work seven (7) hour shifts with some shifts exceeding eight (8) hours. Claimant did not usually receive compensation outside of the appointments that were scheduled, which excluded multiple hours of compensable time each week. Claimant understands and believes that other Aggrieved Employees had similarly suffered. Claimant and the Aggrieved Employees were not paid for this time and therefore not paid not paid an hourly rate for all non-overtime hours worked, or if they worked more than 8 hours in a day or more than 40 hours in a week, they were not paid overtime.

In addition, Claimant and the Aggrieved Employees were not provided duty-free, uninterrupted meal periods because they were required to continue working because they were required to finish their massage appointments before taking their meal periods. Though a meal period was blocked out on most days, Claimant was often required to end that meal period early if a client arrived for their appointment before the scheduled start time. As a result, Claimant and the Aggrieved Employees worked through their meal periods, the meal periods were interrupted, short, or were late.

Pursuant to uniform corporate policy and practice, Spa Del Rio also did not provide Claimant or the Aggrieved Employees with duty-free, uninterrupted rest periods of at least 10 minutes for every four hours worked or major fraction thereof. Claimant had a 10 minute break between massage appointments, but she typically needed this time to change bedding, mop up any oils, heat up hot rocks and ultimately prepare for the next client. In addition, Spa Del Rio did not provide Claimant or the Aggrieved Employees with accurate wage statements showing, among other things, total hours worked, gross and net wages earned, premium wages for meal-and-rest period violations, and the correct applicable rate of pay for each regular and overtime hour worked. Moreover, Spa Del Rio did not pay Claimant or the Aggrieved Employees, who separated from Spa Del Rio's employment, all wages due to them within the timeline required by law.

On multiple occasions toward the end of her employment, Claimant would have clientele either moved to other massage therapists or cancelled. When this occurred, she would be required to report to work and paid for as little as a 50-minute service before getting sent home for the day.

As a result of its uniform treatment of the Claimant and the Aggrieved Employees, Spa Del Rio has committed numerous violations of California's Labor Codes including, but not limited to: (1) willfully misclassifying Aggrieved Employees as independent contractors; (2) failing to pay the Aggrieved Employees an hourly wage for each and every hour worked; (3) failing to pay the Aggrieved Employees for all overtime hours worked at the correct overtime rate; (4) failing to provide the Aggrieved Employees compliant meal-and-rest periods; (5) failing to provide the Aggrieved Employees accurate wage statements; (6) failing to timely pay the Aggrieved Employees all wages due upon termination of employment; and (7) failing to reimburse the Aggrieved Employees for reasonable and necessary business expenses incurred.

A. Spa Del Rio Willfully Misclassified Claimant and Aggrieved Employees as Independent Contractors in Violation of Labor Code Section 226.8

At all times relevant, Labor Code § 226.8(a) prohibits any person or employer from willfully misclassifying an individual as an independent contractor. "Willful misclassification" is defined as voluntarily and knowingly misclassifying an employee as an independent contractor.

At all times relevant, Labor Code § 226.8(b) prohibits charging or deducting from an individual's compensation any fees, costs, or expenses that would have been prohibited had the individual properly been classified as an employee, including, but not limited to, expenses relating to equipment, materials, space rental, licensing, training, or uniforms.

At all times relevant, Labor Code § 2750.3 (as in effect during the relevant period) and/or Labor Code § 2775 et seq. codify the "ABC test" adopted in *Dynamex Operations West, Inc. v. Superior Court* (2018) 4 Cal.5th 903, and provide that a worker is presumed to be an employee unless the hiring entity demonstrates that:

a. the worker is free from the control and direction of the hiring entity in connection with the performance of the work;
b. the worker performs work that is outside the usual course of the hiring entity's business; and
c. the worker is customarily engaged in an independently established trade, occupation, or business of the same nature as the work performed.

At all times relevant, the applicable Industrial Welfare Commission Wage Orders, including but not limited to Wage Order 4-2001 and/or other applicable Wage Orders, define "employ" as to engage, suffer, or permit to work, and define "employee" as any person employed by an employer. These Wage Orders govern minimum wages, overtime compensation, meal and rest periods, recordkeeping, and working conditions for employees in the State of California.

Here, Spa Del Rio willfully misclassified Claimant and other Aggrieved Employees as independent contractors despite exercising control over the manner and means of their work, requiring them to perform work within the usual course of Spa Del Rio's business, and engaging individuals who were not customarily engaged in an independently established trade or business of the same nature. As such, Spa Del Rio failed to satisfy the requirements of Labor Code §§ 2750.3 and/or 2775 et seq., and the applicable Wage Orders.

As a result of this willful misclassification, Spa Del Rio failed to provide Claimant and other Aggrieved Employees with the protections afforded to employees under California law, including but not limited to minimum wages (Labor Code §§ 1182.12, 1194), overtime compensation (Labor Code § 510), compliant meal and rest periods (Labor Code §§ 226.7, 512), accurate itemized wage statements (Labor Code § 226), reimbursement of necessary business expenses (Labor Code § 2802), timely payment of wages upon separation (Labor Code §§ 201–203), and other statutory protections.

In addition, Spa Del Rio unlawfully required Claimant and other Aggrieved Employees to bear expenses and costs that would have been prohibited had they been properly classified as employees, in violation of Labor Code § 226.8(b).

Accordingly, Spa Del Rio is liable for civil penalties under Labor Code § 226.8, including penalties of not less than five thousand dollars ($5,000) and not more than twenty-five thousand dollars ($25,000) for each violation, as well as all derivative Labor Code violations and associated civil penalties recoverable pursuant to the Private Attorneys General Act, Labor Code § 2698 et seq.

To date, as set forth in detail above, Spa Del Rio has failed to compensate Claimant and the Aggrieved Employees for all wages and statutory protections owed as employees under California law, and has failed to remit the civil penalties required as a consequence of its willful misclassification and related Labor Code violations.

B. Spa Del Rio Failed to Pay the Claimant and Aggrieved Employees an Hourly Wage for Each and Every Hour Worked and Failed to Pay Them Overtime Wages for All Overtime Hours Worked.

At all times relevant, pursuant to Labor Code §§ 1197 and 1198, it is unlawful for an employer to pay less than the wage established by law or to employ persons in excess of the hours fixed by the IWC or under conditions prohibited by Wage Order No. 4.

At all times relevant, Labor Code § 1194(a) provides that "any employee receiving less than the legal minimum wage or the legal overtime compensation applicable to the employee is entitled to recover in a civil action the unpaid balance of the full amount of this minimum wage or overtime compensation, including interest thereon, reasonable attorney's fees, and costs of suit."

At all times relevant, Labor Code § 510 provides for payment of a minimum wage regardless of the number of hours worked, and one- and one-half times each employee's regular rate of pay for all work over eight hours in a day, 40 hours in any workweek, or the first eight hours of the seventh consecutive day of work. In addition, Labor Code § 510 provides for payment of double the employee's regular rate of pay for work in excess of 12 hours per day or in excess of eight hours on the seventh consecutive day of any work week.

At all times relevant, Labor Code § 558 provides, in pertinent part, "[a]ny employer or other person acting on behalf of an employer who violates, or causes to be violated, a section of this chapter or any provision regulating hours and days of work in any order of the [IWC] shall be subject to a civil penalty as follows: (1) For any initial violation, fifty dollars ($50) for each underpaid employee for each pay period for which the employee was underpaid in addition to an amount sufficient to recover underpaid wages. (2) For each subsequent violation, one hundred dollars ($100) for each underpaid employee for each pay period for which the employee was underpaid in addition to an amount sufficient to recover underpaid wages. (3) Wages recovered pursuant to this section shall be paid to the affected employee."

Labor Code § 204 provides, in pertinent part, that "[a]ll wages … earned by any person in any employment, are due and payable twice during each calendar month, on days designated in advance by the employer as the regular paydays." It further provides that "[l]abor performed between the 1st and 15th days … of any calendar month shall be paid for between the 16th and the 26th day of the month during which the labor was performed, and labor performed between the 16th and the last day … of any calendar month, shall be paid for between the 1st and 10th day of the following month." Labor Code § 210, which became effective on January 1, 2020, provides, in pertinent part, that "[i]n addition to, and entirely independent and apart from, any other penalty provided in this article, every person who fails to pay the wages of each employee as provided in Section[] … 204 … shall be subject to a penalty …" That statute further states that "[a]n employee is … entitled to either recover the statutory penalty provided for in this section or to enforce a civil penalty as set forth in subdivision (a) of Section 2699, but not both, for the same violation." At all times relevant, Labor Code § 210 provides, in pertinent part, that "every person who fails to pay the wages of each employee as provided in Sections 201.3, 204, 204b, 204.1, 204.2, 205, 205.5, and 1197.5, shall be subject to a civil penalty as follows: (1) For any initial violation, one hundred dollars ($100) for each failure to pay each employee. (2) For each subsequent violation, or any willful or intentional violation, two hundred dollars ($200) for each failure to pay each employee, plus 25 percent of the amount unlawfully withheld."

At all times relevant, Labor Code § 218 provides in pertinent part, "…Nothing in this article shall limit the right of any wage claimant to sue directly or through an assignee for any wages or penalty due him under this article."

Here, Spa Del Rio violated Labor Code §§ 204, 210, 218, 510, 558, 1182.12, 1194, 1197 and 1198. As a result of its failure to pay Claimant and the Aggrieved Employees for all hours worked, including occasions where she worked after her scheduled shift ended, worked through meal periods, Spa Del Rio failed to properly compensate Claimant and the Aggrieved Employees. Specifically, Spa Del Rio did not pay Claimant and the Aggrieved Employees an hourly wage for each and every hour worked, nor did it pay Claimant and the Aggrieved Employees overtime for all work performed in excess of 8 hours per workday or 40 hours in a given workweek. Spa Del Rio had a policy and practice to violate said Labor Code provisions by, inter alia, failing to include all pre-massage preparation and post-massage cleanup, extended services and complimentary sessions, into the Aggrieved Employees' total hours worked.

Spa Del Rio also failed to tender to Claimant and the Aggrieved Employees with all of their earned regular and overtime wages in accordance with California law including, but not limited to, Labor Code § 204, such that labor performed between the 1st and 15th days, inclusive, of any calendar month was not paid for between the 16th and the 26th day of the month during which the labor was performed, and labor performed between the 16th and the last day, inclusive, of any calendar month, was not paid for between the 1st and 10th day of the following month. Because Claimant and the Aggrieved Employees were not paid for all labor performed during the correct pay periods, Spa Del Rio also violated Labor Code §§ 204 and 210.

C. <u>Spa Del Rio Failed to Provide Claimant and the Aggrieved Employees with Uninterrupted, Off-duty First and Second Meal Periods.</u>

At all times relevant, Labor Code § 512 requires that each employee working at least 5 hours must be given a paid or unpaid meal period of not less than 30-minutes, uninterrupted, where the employee is relieved of all job duties and is free to leave the work premises; and that a second meal period of not less than 30-minutes, uninterrupted, be given to each employee working at least 10 hours in any given workday.

At all times relevant, Labor Code § 226.7 provides that each nonexempt employee who is not permitted to take a valid meal period must be paid one hour of additional pay at the employee's regular rate of pay for each such workday in which a valid meal period is not provided.

Here, Spa Del Rio did not provide Claimant and the Aggrieved Employees with compliant meal periods. Specifically, Claimant and the Aggrieved Employees worked through their meal periods and were routinely taken late (after the end of the fifth or tenth hour of work) when clients were scheduled during a previously-scheduled lunch or were or short when clients arrived early to their appointments. Moreover, Spa Del Rio did not pay the Aggrieved Employees one hour of pay for instances where Spa Del Rio failed to provide the Aggrieved Employees the opportunity to take a 30-minute meal break, relieved of all duties, for shifts of 5 hours or greater, or a second meal period for shifts in excess of 10 hours. As a result, Spa Del Rio violated Labor Code §§ 226.7, 512, 558, 1197, and 1198.

D. Spa Del Rio Failed to Provide Claimant and the Aggrieved Employees with Uninterrupted, Off-duty Rest Periods for Every Four Hours Worked or Major Fraction Thereof.

At all times relevant, Wage Order No. 4, which applies to Claimant and the Aggrieved Employees' employment with Spa Del Rio specifically requires each nonexempt employee working at least three and a-half hours to be given a paid rest period of not less than ten consecutive minutes, uninterrupted, where the employee is relieved of all duties. In addition, a second rest period of not less than ten consecutive minutes must be given to each nonexempt employee working at least six hours in any given workday, and a third rest period for shifts in excess of ten hours.

At all times relevant, Labor Code § 226.7 provides that each nonexempt employee who was not permitted to take a valid rest period must be paid one hour of additional pay at the employee's regular rate of pay for each such workday in which a valid rest period was not provided.

Here, Spa Del Rio's practice did not always provide for rest breaks free from employer control, and at least 10 minutes of duty-free time, because massage clients were often booked back-to-back. Further, Spa Del Rio also failed to pay one hour of pay for the numerous instances where it failed to authorize and permit Claimant and the Aggrieved Employees the opportunity to take a paid ten-minute rest break, relieved of all duties, for shifts of at least three and a-half hours. In a nutshell, Spa Del Rio failed to make available to the Aggrieved Employees proper rest periods in compliance with California law. As a result, Spa Del Rio violated Labor Code §§ 226.7, 558, 1197, and 1198.

E. Spa Del Rio Failed to Furnish Accurate Wage Statements to Claimant and the Aggrieved Employees.

At all times relevant, Labor Code § 226 requires Spa Del Rio to "furnish each of [its] employees, either as a detachable part of the check, draft, or voucher paying the employee's wages, or separately when wages are paid by personal check or cash, an itemized statement in writing showing: (1) gross wages earned, (2) total hours worked by the employee, … (5) net wages earned, (6) the inclusive dates of the period for which the employee is paid,…(8) the name and address of the legal entity that is the employer…and (9) all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate by the employee."

Here, Spa Del Rio violated Labor Code § 226. Spa Del Rio had a uniform policy and practice to violate said Labor Code by failing to account for all of the hours worked by Claimant and the Aggrieved Employees, inaccurately setting forth the net and gross wages earned, by failing to show premium wages for meal-and-rest break violations as detailed herein, and by failing to identify the correct rate of pay for each and every hour worked. As a result, Spa Del Rio violated the wage statement requirements of Labor Code § 226 by failing to accurately record Claimant and the Aggrieved Employees' respective (1) gross wages earned, (2) total hours worked, (3) net wages earned, and (4) all applicable hourly rates and the corresponding number of hours worked at each hourly rate.

F. Spa Del Rio Failed to Pay All Wages Due to Claimant and the Aggrieved Employees Upon Termination.

At all times relevant, Labor Code § 200 defines "wages" as including all amounts for labor performed by employees of every description, whether the amount is fixed or ascertained by the standard of time, task, piece, commission basis, or other method of calculation.

At all times relevant, Labor Code § 201 provides that if an employer discharges an employee, the wages earned and unpaid at the time of discharge are due and payable immediately.

At all times relevant, Labor Code § 202 provides that if employees not having a written contract for a definite period quits their employment, their wages shall become due and payable no later than 72 hours thereafter, unless the employee has given 72 hours advance notice of their intention to quit, in which case the employee is entitled to their wages at the time of quitting.

At all times relevant, Labor Code § 203 provides that an employer who willfully fails to pay, without abatement or reduction, in accordance with sections 201 and 202, any wages of an employee who is discharged or who quits, the wages of the employee shall continue as a penalty from the due date thereof at the same rate until paid or until an action therefore is commenced, but the wages shall not continue for more than 30 days.

Here, Spa Del Rio violated Labor Code §§ 200-203. When Claimant and other former Aggrieved Employees' employment with Spa Del Rio, it failed to pay them all of their earned wages as detailed above, immediately upon their discharge or within 72 hours thereafter. In addition, Spa Del Rio failed to pay the waiting time penalties to which the Aggrieved Employees are entitled.

To date, as set forth in detail above, Spa Del Rio failed to pay the Aggrieved Employees all of their earned regular and overtime wages, premium wages for meal-and-rest break violations, accrued interest thereon, and failed to remit the Labor Code §§ 210 and 558 penalties to be imposed as a consequence of said violations of the California Labor Code.

G. Spa Del Rio Failed to Pay Minimum Reporting Time Wages on Days that Claimant was Sent Home Before Her Shift Ended

IWC Wage Order No. 4-2001, § 5 provides that "[e]ach workday an employee is required to report for work and does report, but is not put to work or is furnished less than half said employee's usual or scheduled day's work, the employee shall be paid for half the usual or scheduled day's work, but in no event for less than two (2) hours nor more than four (4) hours, at the employee's regular rate of pay." Wage Order No. 4 further provides that "[i]f an employee is required to report for work a second time in any one workday and is furnished less than two (2) hours of work on the second reporting, said employee shall be paid for two (2) hours at the employee's regular rate of pay."

As alleged herein, during the relevant time period, Claimant and the other Aggrieved Employees were required to report to work at Spa Del Rio's direction, including at times when they were scheduled to work shifts of approximately less than two (2) hours. However, on numerous occasions, Claimant and the Aggrieved Employees were either not provided with work upon reporting, were furnished with less than half of their scheduled shifts, and/or were required to report to work a second time in the same workday and were provided with less than two hours of work. Despite this, Spa Del Rio failed to pay Claimant and the Aggrieved Employees the required reporting time pay.

Because of Spa Del Rio's unlawful policies and practices, including failing to compensate employees for reporting time as required, Spa Del Rio violated IWC Wage Order No. 4-2001, § 5 and Labor Code §§ 1198, 558, and 2699.

H. <u>Spa Del Rio Failed to Maintain Records of All Hours Worked by Claimant and the Aggrieved Employees.</u>

Labor Code § 1174(d) provides that every person employing labor in this state shall "… [k]eep, at a central location in the state or establishments at which employees are employed, payroll records showing the hours worked daily by and the wages paid to … employees employed at the respective plants or establishments." It further states that "[t]hese records shall be kept in accordance with rules established for this purpose by the commission, but in any case shall be kept on file for not less than three years."

As alleged above, Claimant and the other Aggrieved Employees routinely worked hours for which they were not paid the appropriate hourly wage. Further, as alleged supra, Claimant and the Aggrieved Employees routinely missed meal periods, or they were cut short or taken late, but Spa Del Rio failed to accurately record the meal periods of Claimant and other Aggrieved Employees in direct violation of California law. Because of Spa Del Rio's unlawful policies and practices, they have violated Labor Code § 1174(d).

I. <u>Failure to Reimburse Business Expenses in Violation of Labor Code § 2802</u>

Spa Del Rio failed, and continues to fail, to reimburse business-related expenses to all other former and current employees. For example, Claimant was required and expected to use her personal cell phone to speak with speak to management during her shift, including receiving text messages from management to wrap up her massages and to let her know when her next client arrived for their appointments. At no point during or at the conclusion of Claimant's employment with Spa Del Rio was Claimant reimbursed for such necessary and mandated business-related expenses for her personal cell phone usage.

Further, Claimant was required and expected to pay $2.50 per hour (or up to $15.00 per day) to park her personal vehicle in the parking lot near Spa Del Rio. This was necessary for Claimant and Aggrieved Employees to come to work and provide massages, as there were no nearby parking lots that offered complimentary parking. At no point during or at the conclusion of Claimant's employment with Spa Del Rio was Claimant reimbursed for such necessary and mandated business-related expenses for her personal cell phone usage.

Claimant is informed and believes that Spa Del Rio failed, and continues to fail, to reimburse for such business-related expenses to all other former and current employees.

LABOR CODE VIOLATIONS

Spa Del Rio is in violation of the following Labor Code provisions:

1. Labor Code § 226.8 (Willful Misclassification);

2. Labor Code § 1194 (Failure to Pay Minimum Wage);

3. Labor Code §§ 510, 1194, and 1198 (Failure to Pay Overtime Wages);

4. Labor Code §§ 201 – 203 (Failure to Timely Pay Wages);

5. Labor Code §§ 1194, 203 (Failure to Pay Reporting Time Wages);

6. Labor Code §§ 226.7 and 512 (Failure to Provide Meal and Rest Periods);

7. Labor Code §§ 1174, 1174.5, and 1175 (Failure to Maintain Accurate Records); and

8. Labor Code § 2802 (Failure to Reimburse Business Expenses).

CONCLUSION

To prevent the above-described violations from occurring and to remedy past violations, Claimant, on behalf of all other Aggrieved Employees, intends to file a complaint against Spa Del Rio for these violations based upon the facts and theories set forth herein. Pursuant to Labor Code section 2699.3(a)(1), Claimant will serve the same written notice to Mirage by certified mail.

If you have any questions or require additional information, please do not hesitate to contact us. Thank you for your attention to this matter.

Very truly yours,

Kring & Associates, APC

Jeffrey T. Green

(jgreen@kringandassociates.com)

JTG/mkb

cc: Via Certified Mail:
Spa Del Rio LLC
c/o Lesli M. Burt, as Registered Agent for Service
23201 Tulip St.
Lake Forest, CA 92630