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IVONNE CORDERO

SUPERIOR COURT OF THE STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

IVONNE CORDERO, on behalf of herself and all others similarly situated,

Plaintiff,

vs.

ANTHEM TAX SERVICES LLC, a limited liability company; and DOES 1 through 100, inclusive,

Defendants.

Case No. 26STCV21945

FIRST AMENDED CLASS AND REPRESENTATIVE ACTION COMPLAINT FOR:

1. **FAILURE TO PAY OVERTIME WAGES (LABOR CODE §§ 204, 510, 558, 1194, 1198);**
2. **REST PERIOD VIOLATIONS (LABOR CODE §§ 226.7, 516, 1198);**
3. **WAGE STATEMENT VIOLATIONS (LABOR CODE § 226, *et seq.*);**
4. **WAITING TIME PENALTIES (LABOR CODE §§ 201-203);**
5. **UNFAIR COMPETITION (BUS. & PROF. CODE § 17200, *et seq.*); and**
6. **PRIVATE ATTORNEYS GENERAL ACT (LABOR CODE § 2698 *et seq.*).**

DEMAND FOR JURY TRIAL
UNLIMITED CIVIL CASE

Plaintiff Ivonne Cordero ("Plaintiff"), on behalf of herself and all others similarly situated, and as a private attorney general on behalf of herself, the State of California, and other aggrieved employees, hereby brings this Class and Representative Action Complaint against Anthem Tax Services LLC, and Does 1 through 100, inclusive (collectively, "Defendants"), and on information and belief alleges as follows:

JURISDICTION

1. Plaintiff, on behalf of herself and all others similarly situated, and as a private attorney general on behalf of herself, the State of California, and other aggrieved employees, hereby brings this class and representative action for recovery of unpaid wages and penalties under California Business and Professions Code section 17200, *et. seq*.; Labor Code sections 201-204, 226, 226.7, 510, 516, 558, 1194, 1198, 2698 *et seq*.; and Industrial Welfare Commission Wage Order No. 4 ("Wage Order 4"), in addition to seeking declaratory relief and restitution. This class action is brought pursuant to Code of Civil Procedure section 382. This Court has jurisdiction over Defendants' violations of the Labor Code because the amount in controversy exceeds this Court's jurisdictional minimum.

VENUE

2. Venue is proper in this judicial district pursuant to California Code of Civil Procedure §§ 395(a) and 395.5, as at least some of the acts and omissions complained of herein occurred in Los Angeles County. Defendants own, maintain offices, transact business, have an agent or agents within Los Angeles County, and/or otherwise are found within Los Angeles County, and Defendants are within the jurisdiction of this Court for purposes of service of process.

PARTIES

3. Plaintiff is over the age of eighteen (18). At all relevant times, Plaintiff was, and is, a California resident. Within the statute of limitations periods applicable to each cause of action pled herein, Plaintiff was employed by Defendants as a non-exempt employee. Plaintiff was, and is, a victim of Defendants' policies and/or practices complained of herein, lost money and/or property, and has been deprived of the rights guaranteed by California Labor Code §§ 201-204, 226, 226.7, 510, 516, 558, 1194, and 1198; Business & Professions Code § 17200, *et seq.* (Unfair

Competition), and Wage Order 4, which sets employment standards for professional, technical, clerical, mechanical, and similar occupations.

4. Plaintiff is informed and believes, and based thereon alleges, that during the four years preceding the filing of this lawsuit and continuing to the present, Defendants did (and do) business as a tax preparation services provider, and that they employed Plaintiff and other similarly situated non-exempt employees within Los Angeles County and/or the State of California.

5. Plaintiff does not know the true names or capacities, whether individual, partner, or corporate, of the defendants sued herein as DOES 1 through 100, and for that reason, said defendants are sued under such fictitious names, and Plaintiff will seek leave from this Court to amend this Complaint when such true names and capacities are discovered. Plaintiff is informed and believes, and thereon alleges, that each of said fictitious defendants, whether individual, partners, or corporate, were responsible in some manner for the acts and omissions alleged herein, and proximately caused Plaintiff and the Classes (as defined in Paragraph 18) to be subject to the unlawful employment practices, wrongs, injuries, and damages complained of herein.

6. Plaintiff is informed and believes, and based thereon alleges, that at all times mentioned herein, Defendants were and are the employers of Plaintiff and all Class members.

7. At all times herein mentioned, each of said Defendants participated in the acts herein alleged to have been done by the named Defendants; and furthermore, the Defendants, and each of them, were the agents, servants, and employees of each of the other Defendants, as well as the agents of all Defendants, and at all times herein mentioned were acting within the course and scope of said agency and employment. Defendants, and each of them, approved of, condoned, and/or otherwise ratified each of the acts or omissions alleged herein.

8. At all times mentioned herein, Defendants, and each of them, were members of and engaged in a joint venture, partnership, and common enterprise, and acting within the course and scope of and in pursuance of said joint venture, partnership, and common enterprise. Further, Plaintiff alleges that all Defendants were joint employers for all purposes of Plaintiff and all Class Members (as defined in Paragraph 18).

GENERAL FACTUAL ALLEGATIONS

9. Plaintiff was employed by Defendants as an hourly-paid, non-exempt case manager from approximately November 2024 until on or about June 12, 2026.

10. During her employment with Defendants, Plaintiff worked more than 8.0 hours in a workday and/or over 40.0 hours in a workweek, but Defendants failed to pay Plaintiff's overtime or double-time wages at 1.5 times or 2 times her "regular rate" of pay. Specifically, in addition to her hourly wages, Plaintiff earned non-discretionary commissions, bonuses, and/or other forms of compensation that cannot be excluded from the regular rate (these forms of pay shall be referred to herein collectively as "Incentive Pay"), but Defendants fail to incorporate Incentive Pay into the regular rate when calculating overtime compensation, resulting in underpaid overtime wages.

11. For example, in the pay period of March 16-31, 2026, Plaintiff's wage statement reflects that she worked 0.9 overtime hours, and also earned $128.15 in commissions, but her overtime wages were paid at $37.50 per hour, which was 1.5 times Plaintiff's *base* rate of pay of $25.00, rather than 1.5 times her "regular rate" of pay. As another example, in the pay period of April 16-30, 2026, Plaintiff's wage statement reflects that she worked overtime and also earned $169.37 in commissions. However, Defendants paid Plaintiff's overtime wages at $37.50 per hour, which was 1.5 times her *base* hourly rate of $25.00, not 1.5 times her "regular rate" of pay. On information and belief, Defendants have likewise underpaid overtime wages to their other non-exempt employees during the putative class period by failing to incorporate the value of Incentive Pay into the regular rate.

12. Similarly, Defendants failed to incorporate the value of Incentive Pay when paying sick pay wages, as required under Labor Code § 246(l)(1) (requiring sick pay to be paid at employee's "regular rat" of pay). For example, in the pay period of March 16-31, 2026 mentioned above, Plaintiff's wage statement reflects that she was paid 16 hours of sick pay at $25.00 per hour, which was her *base* hourly rate, which did not incorporate the commissions she received in that pay period.

13. Defendants have also failed to authorize and permit compliant rest periods to Plaintiff and other non-exempt employees. As a result of chronic understaffing and unrealistic

workload expectations, Plaintiff and other non-exempt employees were routinely not afforded the opportunity to take duty-free, uninterrupted rest periods because they were required to continue working in order to complete their assigned responsibilities within Defendants' expected timeframes.

14. Despite failing to authorize and permit legally compliant rest periods to Plaintiff and other non-exempt employees, Defendants have failed to pay the rest period premiums required by Labor Code § 226.7. Upon information and belief, during at least a portion of the putative class period, Defendants have maintained no payroll code or other mechanism for paying rest period premiums when Defendants failed to authorize and permit a legally compliant rest period.

15. As a result of Defendants' failure to pay all overtime wages due, and their failure to pay rest period premium wages, Defendants have failed to pay all wages to Plaintiff and other formerly employed non-exempt employees at the separation of their employment.

16. As a further result of Defendants' unlawful practices described above, Defendants have issued inaccurate wage statements to Plaintiff and other non-exempt employees, as employees' wage statements failed to include accurate accountings of, among other things, gross and net wages earned and all rest period premium wages owed.

17. On information and belief, Defendants have engaged in the above unlawful practices throughout the putative class period and continuing to the present.

CLASS ACTION ALLEGATIONS

18. **Class Definitions:** Plaintiff brings this action on behalf of herself and the following Classes pursuant to Section 382 of the Code of Civil Procedure:

a. The Overtime Class consists of all of Defendants' current and former non-exempt employees in California who worked more than 8.0 hours in a workday and/or over 40.0 hours in a workweek, and who earned Incentive Pay in a corresponding time period, at any time from four years prior to the filing of this action through the present.

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b. The Rest Period Class consists of all of Defendants' current and former non-exempt employees in California who worked at least 3.5 hours in at least one workday, at any time from four years prior to the filing of this action through the present.

c. The Wage Statement Class consists of all members of the Overtime Class and/or Rest Period Class who received a wage statement from Defendants at any time from one year prior to the filing of this action through the present.

d. The Waiting Time Class consists of all members of the Overtime Class and/or Rest Period Class whose employment with Defendants ended at any time from three prior to the filing of this action through the present.

19. **Numerosity/Ascertainability:** The members of the Classes are so numerous that joinder of all members would be unfeasible and impracticable. The membership of the Classes is unknown to Plaintiff at this time; however, it is estimated that the Classes number greater than fifty (50) individuals in each Class. The identity of such membership is readily ascertainable via Defendants' employment records.

20. **Common Questions of Law and Fact Predominate/Well Defined Community of Interest:** There are common questions of law and fact as to Plaintiff and all other similarly situated employees, which predominate over questions affecting only individual members including, but not limited to:

i. Whether Defendants' timekeeping and payroll practices violate the applicable Labor Code provisions including, but not limited to, Sections 510 and 1194 by requiring overtime work and not paying the Overtime Class for said work according to California's overtime laws;

ii. Whether Defendants authorized and permitted legally compliant rest periods to members of the Rest Period Class;

iii. Whether Defendants furnished legally compliant wage statements to members of the Wage Statement Class pursuant to Labor Code § 226; and

iv. Whether Defendants timely paid final wages to Waiting Time Class members.

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21. **Predominance of Common Questions:** Common questions of law and fact predominate over questions that affect only individual members of the Classes. The common questions of law set forth above are numerous and substantial and stem from Defendants' policies and/or practices applicable to each individual class member, such as Defendants' overtime, wage statement, rest period, and final wage policies/practices. As such, the common questions predominate over individual questions concerning each individual class member's showing as to her or her eligibility for recovery or as to the amount of her or her damages.

22. **Typicality:** Plaintiff's claims are typical of the claims of the Classes because Plaintiff was employed by Defendants as a non-exempt employee in California during the statute(s) of limitation applicable to each cause of action pled in the Complaint in this action. As alleged herein, Plaintiff, like the members of the Classes, was not paid all overtime wages; was subject to Defendants' uniform rest period policies/practices; was furnished with inaccurate wage statements; and was deprived of all final wages upon separation of employment from Defendants.

23. **Adequacy of Representation:** Plaintiff is fully prepared to take all necessary steps to represent fairly and adequately the interests of the members of the Classes. Moreover, Plaintiff's attorneys are ready, willing, and able to fully and adequately represent the members of the Classes and Plaintiff. Plaintiff's attorneys have prosecuted numerous wage-and-hour class actions in state and federal courts in the past and are committed to vigorously prosecuting this action on behalf of the members of the Classes.

24. **Superiority:** The California Labor Code is broadly remedial in nature and serves an important public interest in establishing minimum working conditions and standards in California. These laws and labor standards protect the average working employee from exploitation by employers who have the responsibility to follow the laws and who may seek to take advantage of superior economic and bargaining power in setting onerous terms and conditions of employment. The nature of this action and the format of laws available to Plaintiff and members of the Classes make the class action format a particularly efficient and appropriate procedure to redress the violations alleged herein. If each employee were required to file an individual lawsuit, Defendants would necessarily gain an unfair advantage, as they would be able

to exploit and overwhelm the limited resources of each individual plaintiff with their vastly superior financial and legal resources. Moreover, requiring each member of the Classes to pursue an individual remedy would discourage the assertion of lawful claims by employees who would be disinclined to file an action against their former and/or current employer for real and justifiable fear of retaliation and permanent damages to their careers at subsequent employment. Further, the prosecution of separate actions by individual class members would create a substantial risk of inconsistent or varying verdicts or adjudications with respect to the individual class members against Defendants herein; and which would establish potentially incompatible standards of conduct for Defendants. Further, the claims of the individual members of the Classes are not sufficiently large to warrant vigorous individual prosecution considering all of the concomitant costs and expenses attending thereto. As such, the Classes identified in Paragraph 18 are maintainable under Section 382 of the Code of Civil Procedure.

FIRST CAUSE OF ACTION

FAILURE TO PAY OVERTIME WAGES

(AGAINST ALL DEFENDANTS)

25. Plaintiff re-alleges and incorporates by reference all prior paragraphs.

26. This cause of action is brought pursuant to Labor Code §§ 204, 510, 558, 1194, and 1198, which provide that non-exempt employees are entitled to overtime wages for all overtime hours worked, and which provide a private right of action for the failure to pay all overtime compensation for overtime work performed.

27. At all times relevant herein, Defendants were required to properly compensate Plaintiff and members of the Overtime Class for all overtime hours worked pursuant to California Labor Code § 1194 and Wage Order 4. Wage Order 4, § 3 requires an employer to pay an employee "one and one-half (1½) times the employee's regular rate of pay" for work in excess of 8 hours per workday and/or in excess of 40 hours in any workweek, and for the first 8 hours on the seventh consecutive workday in a workweek. Wage Order 4, § 3 also requires an employer to pay an employee double the employee's regular rate of pay for work in excess of 12 hours in a workday and/or in excess of 8 hours on the seventh consecutive day of work in the workweek.

As alleged herein, Defendants caused Plaintiff and Overtime Class members to work overtime and double-time hours but did not compensate them at one and one-half times (or two times) their regular rate of pay for such hours.

28. The foregoing policies and practices are unlawful and create entitlement to recovery by Plaintiff and the Overtime Class in a civil action for the unpaid amount of overtime premiums owing, including interest thereon, statutory penalties, and attorneys' fees and costs of suit according to California Labor Code §§ 204, 218.6, 510, 558, 1194, and 1198, and Code of Civil Procedure § 1021.5.

SECOND CAUSE OF ACTION

REST PERIOD VIOLATIONS

(AGAINST ALL DEFENDANTS)

29. Plaintiff re-alleges and incorporates by reference all previous paragraphs.

30. Labor Code §§ 226.7 and 516, and Wage Order 4, § 12 establish the right of employees to be authorized and permitted a rest period of at least ten (10) minutes for each four (4) hour period worked, or major fraction thereof.

31. As alleged herein, Defendants have failed to authorize and permit Plaintiff and Rest Period Class members to take their legally entitled rest periods. Defendants have also failed to compensate Plaintiff and Rest Period Class members with a rest period premium for each workday they were not authorized and permitted all rest periods to which they were entitled.

32. The foregoing violations create an entitlement to recovery by Plaintiff and Rest Period Class members in a civil action for the unpaid amount of rest period premiums owing, including interest thereon, statutory penalties, civil penalties, and costs of suit according to Labor Code §§ 226.7, 516, 558; Code of Civil Procedure § 1021.5; Civil Code § 3287; and Art. XV, § 1 of the California Constitution.

THIRD CAUSE OF ACTION

WAGE STATEMENT VIOLATIONS

(AGAINST ALL DEFENDANTS)

33. Plaintiff re-alleges and incorporates by reference all previous paragraphs.

34. Plaintiff is informed and believes, and based thereon alleges, that Defendants knowingly and intentionally, as a matter of uniform policy and practice, failed to furnish Plaintiff and the Wage Statement Class with accurate and complete itemized wage statements that included, among other requirements, all wages earned and all rest period premium wages earned, in violation of Labor Code § 226.

35. Defendants' failure to furnish Plaintiff and members of the Wage Statement Class with complete and accurate itemized wage statements resulted in injury, as said failures led to, among other things, the non-payment of all their wages and rest period premium wages, and deprived them of the information necessary to identify and reconcile the discrepancies in Defendants' reported data.

36. Defendants' failures create an entitlement to recovery by Plaintiff and members of the Wage Statement Class in a civil action for all damages and/or penalties pursuant to Labor Code § 226, including statutory penalties, civil penalties, and reasonable attorneys' fees and costs of suit, pursuant to Labor Code §§ 226 and 226.3.

FOURTH CAUSE OF ACTION

WAITING TIME PENALTIES

(AGAINST ALL DEFENDANTS)

37. Plaintiff re-alleges and incorporates by reference all previous paragraphs.

38. This cause of action is brought pursuant to Labor Code §§ 201-203, which require an employer to pay all wages immediately at the time of separation of employment in the event the employer discharges the employee, or the employee provides at least 72 hours of notice of their intent to quit. In the event the employee provides less than 72 hours of notice of their intent to quit, said employee's wages become due and payable not later than 72 hours upon said employee's last date of employment.

39. Plaintiff is informed and believes, and based thereon alleges, that Defendants failed to timely pay Plaintiff and members of the Waiting Time Class all final wages due to them at their separation from employment, including (but not limited to) unpaid overtime wages, and unpaid rest period premium wages.

40. Defendants' failure to pay all final wages was willful within the meaning of Labor Code § 203. Defendants' willful failure to timely pay Plaintiff and the members of the Waiting Time Class their earned wages upon separation from employment results in a continued payment of daily wages up to thirty days from the time the wages were due. Plaintiff and members of the Waiting Time Class are entitled to compensation pursuant to Labor Code § 203, plus reasonable attorneys' fees and costs of suit.

FIFTH CAUSE OF ACTION

UNFAIR COMPETITION

(AGAINST ALL DEFENDANTS)

41. Plaintiff re-alleges and incorporates by reference all previous paragraphs.

42. Defendants have engaged, and continue to engage, in unfair and/or unlawful business practices in violation of Business & Professions Code § 17200, *et seq.*, by failing to pay Plaintiff and the Classes all overtime wages due, failing to authorize and permit rest periods or pay rest period premium wages, failing to furnish accurate and complete itemized wage statements, and failing to timely pay final wages.

43. Defendants' utilization of these unfair and/or unlawful business practices has deprived Plaintiff and members of the Classes of compensation to which they are legally entitled, constitutes unfair and/or unlawful competition, and provides an unfair advantage over Defendants' competitors who have been and/or are currently employing workers and attempting to do so in honest compliance with applicable wage and hour laws.

44. Because Plaintiff is a victim of Defendants' unfair and/or unlawful conduct alleged herein, Plaintiff, for herself and on behalf of the members of the Classes, seeks full restitution of monies as necessary and according to proof, to restore all monies withheld, acquired, and/or converted by Defendants pursuant to Business & Professions Code §§ 17203 and 17208.

45. The acts complained of herein occurred within the four years immediately preceding the filing of this action.

46. Plaintiff was compelled to retain the services of counsel to file this court action to protect her interests and those of the Classes, to obtain restitution and injunctive relief on behalf

of Defendants' current non-exempt employees, and to enforce important rights affecting the public interest. Plaintiff has thereby incurred the financial burden of attorneys' fees and costs, which she is entitled to recover under Code of Civil Procedure § 1021.5.

SIXTH CAUSE OF ACTION

PRIVATE ATTORNEYS GENERAL ACT

(AGAINST ALL DEFENDANTS)

47. Plaintiff re-alleges and incorporates by reference all previous paragraphs.

48. Defendants have committed several Labor Code violations against Plaintiff and other Aggrieved Employees. Plaintiff is an "Aggrieved Employee" within the meaning of Labor Code § 2698 *et seq*. Plaintiff, acting on behalf of herself, the State of California, and other aggrieved employees, brings this representative action against Defendants to recover the civil penalties due to Plaintiff, other aggrieved employees, and the State of California according to proof, as well as for injunctive relief, as provided under the Private Attorneys General Act, based on the following violations:

a. Failing to pay Plaintiff and other Aggrieved Employees all overtime and/or double-time compensation earned, in violation of Labor Code §§ 204, 510, 558, 1194, and 1198;

b. Failing to properly pay sick pay wages to Plaintiff and other Aggrieved Employees, in violation of Labor Code § 246;

c. Failing to authorize and permit all rest periods, and failing to pay rest period premiums, to Plaintiff and other Aggrieved Employees, in violation of Labor Code §§ 226.7, 516, 558, and 1198;

d. Failing to furnish Plaintiff and other Aggrieved Employees with accurate and complete itemized wage statements, in violation Labor Code §§ 226 and 1198;

e. Failing to pay Plaintiff and other Aggrieved Employees all final wages due, in violation of Labor Code §§ 201-203;

f. Failure to maintain accurate records on behalf of Plaintiff and other aggrieved employees, in violation of Labor Code §§ 1174, 1198, and 1199.

49. On or about July 2, 2026, Plaintiff notified Defendant Anthem Tax Services LLC via certified mail, and the California Labor and Workforce Development Agency ("LWDA") via its website, of Defendants' violations of the California Labor Code and Plaintiff's intent to bring a claim under California Labor Code § 2698 *et seq.* with respect to the violations of the Labor Code identified in paragraph 48 (a)-(f) above. Now that sixty-five (65) days have passed from Plaintiff's notifying Defendants and the LWDA of the above violations of the Labor Code, Plaintiff has exhausted her administrative requirements for bringing a claim under the Private Attorneys General Act with respect to these violations.

50. As indicated in Plaintiff's PAGA notice letter, the "Aggrieved Employees" whom Plaintiff seeks to represent in this representative PAGA action include all of Defendants' current and former non-exempt employees who have worked for Defendants in California at any time from one year prior to the date of Plaintiff's PAGA notice letter through the date that judgment is entered in Plaintiff's PAGA action or any other alternative date agreed upon by the partes and/or approved by the Court.

51. Plaintiff was compelled to retain the services of counsel to file this court action to protect her interests and the interests of other aggrieved employees, and to assess and collect the civil penalties owed by Defendants and to seek injunctive relief under the PAGA. Plaintiff has thereby incurred attorneys' fees and costs, which she is entitled to recover under Labor Code § 2699(k).

PRAYER FOR RELIEF

WHEREFORE, Plaintiff prays for judgment for herself and for all others on whose behalf this suit is brought against Defendants, as follows:

1. For an order certifying the proposed Classes;

2. For an order appointing Plaintiff as representative of the Classes;

3. For an order appointing counsel for Plaintiff as counsel for the Classes;

4. Upon the First Cause of Action, for compensatory, consequential, general, and special damages according to proof pursuant to Labor Code §§ 204, 510, 558, 1194, and 1198;

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5. Upon the Second Cause of Action, for compensatory, consequential, general, and special damages according to proof pursuant to Labor Code §§ 226.7, 512, 558, and 1198;

6. Upon the Third Cause of Action, for statutory penalties pursuant to Labor Code § 226, *et seq.*;

7. Upon the Fourth Cause of Action, for statutory waiting time penalties pursuant to Labor Code §§ 201-203;

8. Upon the Fifth Cause of Action, for restitution to Plaintiff and members of the Classes of all money and/or property unlawfully acquired by Defendants by means of any acts or practices declared by this Court to be in violation of Bus. & Prof Code § 17200, *et seq.*;

9. Upon the Sixth Cause of Action, for any and all civil penalties available to Plaintiff, the State of California, and other Aggrieved Employees under the Private Attorneys General Act, as well as injunctive relief under the Private Attorneys General Act prohibiting Defendants from engaging in the unlawful conduct alleged herein;

10. Prejudgment interest on all due and unpaid wages and other damages pursuant to Cal. Labor Code §§ 218.6, and 1194(a); Civil Code § 3287; and Art. XV, § 1 of the California Constitution;

11. On all causes of action, for attorneys' fees and costs as provided by Labor Code §§ 226(e), 1194 *et seq.*, 2699(k), Cal. Code Civ. Proc. § 1021.5, and all other applicable statutes; and

12. For such other and further relief the Court may deem just and proper.

Date: September 23, 2026

MARQUEE LAW GROUP, APC

Tuvia Korobkin
Attorneys for Plaintiff

DEMAND FOR JURY TRIAL

Plaintiff hereby demands a jury trial with respect to all issues triable by jury.

Date: September 23, 2026

MARQUEE LAW GROUP, APC

Tuvia Korobkin
Attorneys for Plaintiff

PROOF OF SERVICE

I declare that I am over the age of eighteen (18) and not a party to this action. My business address is 9100 Wilshire Boulevard, Suite 445, East Tower, Beverly Hills, California 90212.

On September 23, 2026, I served the foregoing document(s) described as:

FIRST AMENDED CLASS AND REPRESENTATIVE ACTION COMPLAINT

on all interested parties in this action by transmitting a true copy of the document(s) described above, addressed as follows:

SEE ATTACHED SERVICE LIST

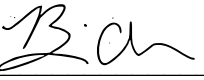
( ) **BY MAIL** as follows: I am "readily familiar" with the firm's practice of collection and processing of correspondence for mailing with the United States Postal Service. I know that the correspondence was deposited with the United States Postal Service on the same day this declaration was executed in the ordinary course of business. I know that the envelope was sealed and, with postage thereon fully prepaid, placed for collection and mailing on this date in the United States mail at Beverly Hills, California.

( ) **BY PERSONAL SERVICE:** I caused to be delivered such envelope by hand to the above addressee(s).

( ) **BY OVERNIGHT COURIER:** I am "readily familiar" with the firm's practice of collecting and processing overnight deliveries, which includes depositing such packages in a receptacle used exclusively for overnight deliveries. The packages were deposited before the regular pickup time and marked accordingly for delivery the next business day.

(**X**) **BY ELECTRONIC TRANSMISSION:** Participants in this case were served electronically to the address of the recipient(s) as set forth below. I am readily familiar with the Code of Civil Procedure and California Rules of Court for electronic service and this document/these documents were duly served electronically in accordance with said rules and regulations on the date stated above, and the transmission was reported as complete and without error.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct. Executed on September 23, 2026, at Beverly Hills, California.



Bianca Adame

SERVICE LIST:

Procopio, Cory, Hargreaves & Savitch LLP c/o Virginia Miller, Esq. c/o Rose Hinchcliff 525 B Street, Suite 2200 San Diego, CA 92101 E: *gina.miller@procopio.com;* *rose.hinchcliff@procopio.com*	*Attorneys for Defendants Anthem Tax Services LLC*