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30-2024-01391376-CU-OE-CXC - ROA # 94 - DAVID H. YAMASAKI, Clerk of the Court By E. efilinguser, Deputy Clerk.

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SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF ORANGE

| | |
|---|---|
| ROBERT NOVELLO, an individual,<br><br>Plaintiff,<br><br>vs.<br><br>HEG ENTERPRISES, INC., an unknown corporation; HAROLD GRIFFITH, an individual; GREAT WESTERN PACIFIC, INC., an unknown corporation; and DOES 1 to 10, inclusive,<br><br>Defendants. | Case No.: 30-2024-01391376-CU-OE-CXC<br><br>**DECLARATION OF JEREMY GUINTA**<br><br>Assigned to Judge William Claster<br>Dept. CX101<br><br>Complaint Filed: April 2, 2024 |

## DECLARATION OF JEREMY GUINTA

I, Jeremy Guinta, declare that I am an expert witness with Ankura Consulting Group LLC, retained by Plaintiff Robert Novello ("Plaintiff") to offer witness analysis of Defendants' payroll and timekeeping records. Except matters attested to on information and belief, I have firsthand personal knowledge of the facts set forth below and, if called as a witness, I could and would competently testify thereto under oath.

1. Attached as Exhibit 1 is a true and correct copy of my C.V.
2. Attached as Exhibit 2 is a true and correct copy of the fee estimate I provided to counsel on July 7, 2025.

3. I am a Senior Managing Director at Ankura Consulting Group, LLC., which is a provider of financial and consulting services with more than 2,000 professionals worldwide. I am part of the firm's Economics and Data Science practice.

4. I have nearly 25 years of consulting experience, and I specialize in labor & employment matters, including extensive work in wage and hour litigation. I hold a Bachelor's degree in Economics from the University of California, Davis, and a Master's degree in Applied Statistics from the University of California, Los Angeles. I am also an adjunct professor at Pepperdine's Graziadio Graduate School of Business, where I teach database programming and predictive analytics.

5. I am a highly qualified expert who has conducted 100s of wage and hour analyses for litigation and compliance investigations. I have testified in matters involving wage and hour issues.

6. I received the following types of data that were used in my analysis:

    a. Timekeeping data, which contained punch-in and -out records in two different formats across eleven different files and five different locations.

    b. Payroll data, which contained employee records pertaining to their paychecks, such as regular hours and earnings, and overtime hours and earnings. There were two formats of payroll data, and the data was contained in PDF documents.

    c. Class list data, which showed employee names, hire and termination dates, and address information.

7. I prepared an estimate of fees, which I presented to plaintiff's counsel on July 7, 2025. I provided a fee estimate that ranged from $16,000 to $24,000. This estimate was based on receiving structured, electronically stored information that is complete and in a consistent format. It also depended on consistent employee ID values that correctly linked the data between payroll, timekeeping, and class list using a uniform employee ID value.

8. I did not receive data that met these criteria.

9. I encountered extensive data issues that were never anticipated when I presented the original fee estimate. Among these issues are:

   a. The class list did not contain an employee ID. The timekeeping data and the payroll data, depending on the type of data and the format of the data, either did not include the employee ID or the employee ID was not consistent with other data files. This necessitated a name mapping exercise that was not anticipated in the original scope of work or my fee estimates.

   b. There were different formats of data that needed to be reconciled to create a database for analysis. The different types of data included structured and semi-structured data in different formats, Comma-Separated Values, Excel, and PDF. The data needed to be processed through specialized software that extracts relevant data from the PDF. Once the data embedded within the PDF was extracted, it was converted into a structured dataset. Additionally, custom scripting code was created to account for different formats, files, and other issues within the data (e.g., shifting of columns across formats, standardization of column names, reconciliation of values within the columns).

   c. There were inconsistent employee ID identifiers across files. There was a system change around July 2024, and the employee IDs did not map correctly between those systems. This necessitated another name-mapping exercise that was also not anticipated in my original scope of work or my fee estimates.

   d. There was incomplete data. When payroll and timekeeping were matched together, I identified 2,648 (15%) employee pay periods in which an employee had timekeeping data but did not have payroll data, or an employee had payroll data and did not have timekeeping data.

10. I used multiple staff people, including the use of analysts at a significantly discounted rate of $50 an hour. My staff's typical bill rate ranges from $325 to $425. The blended hourly fee rate for this engagement was $287 an hour, which is significantly lower

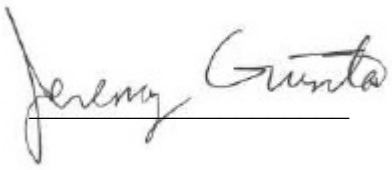
than the rates on my typical engagements. The estimate I provided in July of 2025 had a blended rate of approximately $350 an hour.

11. I have worked on hundreds of defense-side labor and employment engagements. My clients often have their data stored in such a manner as I received it for this engagement. My defense-side clients often request that I conduct a thorough data preparation and cleaning process to prepare the data for production to the plaintiffs.

12. I incurred additional fees in this engagement because of the extensive data preparation, processing, and cleaning. Since the defense in this matter did not provide clean or complete data, I had to conduct additional steps before any analysis was conducted.

13. I did not bill my time to prepare this declaration.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this 18th day of May, 2026, at Pasadena, California.



Jeremy Guinta

# EXHIBIT 1

# Jeremy Guinta

## Senior Managing Director

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## Contact

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### Education

MAS, University of California, Los Angeles

BA, Economics, University of California, Davis

### Affiliations

Adjunct Professor, Pepperdine University, Malibu, California

Lecturer, California State University Northridge

Lecturer, California State University, Los Angeles

Jeremy Guinta is a Senior Managing Director at Ankura and plays an integral role in advising trial attorneys on advanced statistics, machine learning, and complex data related to disputes. Jeremy has nearly 25 years of experience in litigation consulting and complex data analysis. He specializes in performing complex data analysis, including complex statistical procedures to prepare statistically valid samples, develop trends, and predictions based on complex machine learning models. He has testified on database design, data validation, and proper techniques to compare and validate data.

Jeremy has managed and analyzed complex, disparate data for a wide variety of cases, including labor & employment, FCRA, privacy, cybersecurity, consumer protection, the False Claims Act, and general class actions. He also retains a wide variety of technical skills and tools used to perform his work. He is an expert statistical programmer and database administrator. He has also developed and delivered national training curricula for technical programming skills. As the lead instructor for these trainings, he has successfully instructed on data management, statistical analysis, and graphics.

Prior to joining Ankura, Jeremy held positions at Navigant Consulting, KPMG, FTI Consulting, and Welch Consulting. Jeremy holds a Bachelor of Arts degree in Economics from the University of California at Davis and a Master's in Applied Statistics from the University of California at Los Angeles.

Jeremy also holds a position as an Adjunct Professor at Pepperdine University in Malibu. He teaches courses on Advanced SQL Programming, Database Design and Validation, and Predictive Analytics. He has previously held a Lecturer role at California State University, where he taught Applied Statistics.

Jeremy focuses his work in the following areas:

1. Class Actions
2. Labor & Employment
3. Consumer Privacy
4. Econometrics / Statistics / Machine Learning
5. Database Design, Processing, and Validation

## *Discrimination / Pay Equity*

MANUFACTURING. Jeremy was retained by a major auto parts manufacturer to review human resource data related to reductions in force that the plaintiffs contended were discriminatory. He developed a complete database of all job history transactions and combined that information with individual performance reviews and business unit leadership information to develop a complete picture of how the reduction in force was conducted. Jeremy created a statistical model that tested for disparate impact on race of the reductions in force.

RETAIL. Jeremy was engaged by outside counsel representing a large regional grocery chain. Jeremy prepared an analysis to determine if the grocer's bonus and compensation plan was based on the employee's annual performance rating. He also prepared an analysis to determine how much bonus should be received based on that rating. Jeremy gathered disparate data sources from the company's internal data warehouse related to performance metrics, employment, and bonus compensation. Using regression modeling techniques, Jeremy prepared an analysis that determined if an employee should have received a bonus based on their performance while controlling for other key factors (such as job title and tenure) and determined the predicted value of the bonuses for each employee.

MINING AND EXTRACTION. Jeremy was retained by a major oil & gas extraction company to review and audit the company's pay practices regarding gender pay equity. He reviewed and replicated the client's PeopleSoft and payroll systems for all non-exempt employees and prepared models to determine if pay differences between men and women existed. Jeremy designed and executed complex regression models that compared men's and women's pay across all business units, segments, and job titles. He used the statistical results to identify key areas of potential equity differences and used those models to advise the company on potential adjustments to pay.

## *Lost Wages & Wrongful Termination*

HEALTHCARE. Jeremy was retained by counsel to analyze the claims of two doctors alleging age discrimination and wrongful termination. Jeremy performed economic research into the working life, retirement age, and annual salaries of anesthesiologists in the Los Angeles area. Jeremy then developed a damage model to rebut the plaintiff's assertions regarding damages.

MANUFACTURING. Jeremy was retained by a manufacturing plant that faced litigation related to environmental contamination. Plaintiffs alleged that the environmental contamination had physically harmed them and prevented them from obtaining gainful employment. Jeremy reviewed documents related to current employment by the plaintiffs and conducted economic research into existing and potential future employment and wages. A damage model was developed to compare existing and future wages to potential wages based on the ability to work for each plaintiff.

HEALTHCARE. Jeremy was retained by the plaintiff who sued a medical group for malpractice during a surgery. Jeremy prepared a damage analysis that analyzed the current and future wages of the individual before the surgery and developed a model that estimated their potential earnings had the medical malpractice not occurred. Further, the model incorporated several mitigating factors based on the current economic environment and the labor market for the individual.

## *Wage & Hour*

RETAIL. Jeremy was retained by outside counsel to analyze the timekeeping data of a major retailer within the United States and compare it to various systems outside of the timekeeping system to determine instances of potential off-the-clock time. The plaintiffs alleged that employees were required, as a matter of course, to work off-the-clock during their shifts. Jeremy processed the company's point-of-sale, inventory, and training system data along with the timekeeping system into an electronic database. This database spanned multiple years, locations, and had billions of records. Jeremy analyzed this data to determine which records from external systems suggested that an employee worked off the clock.

RESTAURANT. Jeremy was retained by a restaurant chain to review timekeeping, human resources, and payroll data to determine potential exposure related to alleged meal and rest break violations and associated penalties under various state laws in different jurisdictions. Jeremy synthesized payroll, timekeeping, and human resources data from multiple disparate systems into an electronic database ready for analysis. He prepared calculations to estimate potential violations, exposure, and penalties for meal and rest break violations and overtime.

MANUFACTURING. Jeremy was retained by a manufacturing company to assess the impact of the timekeeping system's rounding algorithm on employees' time. Jeremy parsed timekeeping reports into a structured database for analysis. He performed his analysis by employee and pay period and determined the over- and underpayment by comparing the actual time recorded by the system and the rounded time generated by the algorithm. During this matter, Jeremy also computed damages for each class member, along with specific penalties in accordance with state law. Additionally, he prepared summary graphics that demonstrated that the rounding algorithm changed over time and how the potential liability changed as the algorithm changed.

BANKING AND FINANCE**.** Jeremy was retained by a major banking institution facing class action claims across thousands of employees for alleged off-the-clock work before and after clocking in and out for their shifts. Jeremy gathered systems data related to badge swipes, Windows' system logs, and company-specific banking systems (e.g., teller terminal activity) to prepare a database of employees' work activity. He also gathered timekeeping, payroll, human resources for employees, and bank opening and closing times. Jeremy created a model to compare the systems' data to employees' timekeeping data to measure the potential off-the-clock time before and after the employee's shift. He further refined the model to account for non-work-related activity conducted and bank opening and closing times. He used this model to compute potential back wages owed that accounted for regular hours, overtime hours, and the regular rate of pay.

HEALTHCARE. A regional hospital network engaged Jeremy to conduct a payroll practice and wage & hour audit of their systems to measure meal and rest break, overtime, and alternative work schedule compliance. Jeremy gathered and analyzed timekeeping, human resources, and payroll data for 1,000s of employees spanning multiple years to determine compliance of various issues. Jeremy synthesized payroll, timekeeping, and human resources data from multiple disparate systems into an electronic database ready for analysis and has conducted these analyses regularly for the hospital network for the past five years.

RESTAURANT. Jeremy was engaged by outside counsel representing a national restaurant chain facing allegations that they did not properly compensate their delivery drivers based on a per-delivery rate instead of a per-mileage rate reimbursement model. Jeremy led a team to assess the class certification status proposed by the plaintiffs. He analyzed delivery records and driving mileage per delivery and assessed if delivery drivers could have been properly reimbursed based on their driving habits. He identified and analyzed differences in key factors such as individual drivers, restaurant location, and restaurant areas of trade. Furthermore, he developed an individual cost model that demonstrated that under different circumstances, drivers, mileage, make and model, reimbursements could vary significantly, and thus class status was not appropriate.

TELECOMMUNICATIONS. Jeremy was retained by a large telecommunications company that maintained a large workforce of customer service representatives ("CSRs"). Due to the voluminous amount of data and workstations that the company maintained, Jeremy created a statistically representative randomized sample to measure the amount of time it took for a CSR to log into their workstation and then into the company systems to perform work. Jeremy developed sample statistics to extrapolate the total amount of potential off-the-clock time due to start-up activities.

## *Data Forensics and Compliance*

HEALTHCARE. Jeremy was retained by multiple hospital systems with dozens of locations each to audit their respective wage & hour regulatory compliance. Jeremy conducted the audit by validating the flow of timekeeping data to the payroll system, analyzing the hours clocked vs the hours worked, and identifying gaps in the data and in the reporting of hours. Jeremy also assessed whether employees were taking required meal and rest breaks, whether all overtime clocked was properly calculated and paid for in the payroll system. Jeremy also assessed alternative work schedules that are common in hospitals to ensure compliance with the relevant regulations.

HEALTHCARE. Jeremy was engaged by outside counsel representing a provider of mental health services in Massachusetts facing False Claims Act allegations. Jeremy reviewed underlying data, plaintiff's claims matching process, and plaintiff's penalty calculations. Jeremy prepared an expert report and gave deposition testimony regarding plaintiffs methodology. He also opined on plaintiffs lack of quality review and data validation of underlying sources of data. Jeremy prepared several exhibits of the data demonstrating clear and obvious errors in plaintiffs use of the underlying data and how the plaintiff's lack of understanding of the data, lack of data validation, and the plaintiffs poor quality review of the data led to improper and inflated penalty calculations.

*Consumer Class Action*

TELECOMMUNICATIONS. Jeremy was engaged by outside counsel representing a large satellite TV provider that allegedly made unsolicited calls to wireless phone numbers in violation of the TCPA. Jeremy reviewed external data sources used by plaintiffs to ascertain the class and prepared analysis demonstrating that the data used was unreliable and could not be used to identify putative class members. He instituted a series of complex text pattern matching algorithms to match names between the external data sources and the dialer data. Furthermore, he designed, trained, and tested a supervised Machine Learning algorithm to assist with the review of names across multiple data sources, and to determine whether a name in one data source matched a name in a different data source. The Machine Learning algorithm was able to determine name matches for name comparisons even through the names contained misspellings, compound names, and significant typos that a traditional matching comparison would not identify as the same using a probability score. These scores were used to develop summaries on the similarities and dis-similarities across all comparisons.

CREDIT REPORTING. Jeremy was retained by a major reseller of credit reporting information facing Fair Credit Reporting Act litigation regarding inconsistencies across key pieces of information that led to the alleged denial of credit based on the reported information. Jeremy analyzed BLOB (Binary Large Object) files and traced information from BLOB to processed data to output report. He analyzed the data and documented the processing and how information was gathered, stored, and aggregated for a consumer.

CYBERSECURITY. Jeremy was engaged by outside counsel representing a technology company facing class action and regulatory actions for a large-scale breach of their database products that potentially exposed PII and PHI of millions of individuals. Jeremy designed and implemented a large-scale, comprehensive scanning and reviewing process to detect PII and PHI across hundreds of databases and many terabytes of data. This process scanned for various metadata, NoSQL objects, and rows and columns of structured data. Jeremy also designed and developed processes to link identified PII and PHI to individuals.

RETAIL. Jeremy was engaged by outside counsel representing a company that was facing a large FTC investigation into alleged violations of the mail-order rule and allegations of negative review suppression for reviews on the company's website. Jeremy gathered years of sales data, ordering data, customer review data, shipping data, and used customized tools to gather third-party reviews from online sales portals. Jeremy used these data sources to conduct several analyses. First, regarding the mail-order rule, the analysis focused on linking shipping data with sales and ordering data to quantify the timing of shipping and the process flow. Through these analyses, the extent of the issues was quantified to determine that a small proportion of sales were not in compliance with the mail-order rule. Jeremy also conducted an analysis of reviews and average review ratings from data gathered from third-party websites compared to the company's reviews. The matter settled favorably with the FTC.

CONSUMER PROTECTION. Jeremy was engaged by outside counsel representing a large lessor of construction equipment and tools. The plaintiffs alleged that the fees charged, such as Loss Damage Waiver (LDW), Environmental Fees, and other fees, were deceptive. Jeremy gathered relevant accounting and fee data, invoicing data, market data for the construction equipment and tools rental industry, and competitors' data related to their fees. He developed a complete database of all of the relevant information, matched accounting, invoicing, and fees data to create a complete picture of a transaction, and overlaid that with competitor and market data to demonstrate that the fee structure was common in the industry, that each consumer was aware of the fees before entering into a transaction, that fees varied by consumer depending on the type of transaction and volume of transactions, and that the company had ample competition in the market based on store location and competitors' store locations. The judge dismissed the class.

INSURANCE. Jeremy was engaged by outside counsel representing a major insurance provider. The insurance provider was facing TCPA liability regarding calls improperly placed to wireless phone numbers from a lead list generator. Jeremy gathered, processed, and analyzed hundreds of millions of dialer records spanning years to assess the frequency of wrong number disposition calls receiving additional calls. He also analyzed industry data to determine which phone numbers were dialed were part of the wireless spectrum at the time of the call to limit the data to wireless phone numbers and calls. Additionally, Jeremy compared the lead list data to third-party phone number data aggregator data that indicates who owned the phone number in order to make appropriate assessments regarding ownership of the phone number. Jeremy assisted counsel in developing an affirmative defense indicating that the person in the third-party data aggregator data was the person that the insurance provider had intended to dial. The case settled favorably, with the putative class reduced by over 95%.

*Machine Learning, Statistic, and Econometrics*

MACHINE LEARNING. Designed, trained, and tested a supervised Machine Learning algorithm to assist with the review of names across multiple data sources and to determine whether a name in one data source matched a name in different data sources.

ECONOMETRICS. Conducted regression analysis to assess the impact of a major grocery chain's bonus and compensation plan, which was based on the employee's annual performance rating. Determined if an employee should have received a bonus based on their performance while controlling for other key factors (such as job title and tenure) and calculated the predicted value of the bonus for each employee.

ECONOMETRICS. Pioneered various approaches that measure damages under evolving UK case law for securities litigation. These approaches included using LIFO, FIFO, and Weighted Average accounting methods to account for purchase/sale pairings of share transactions. Jeremy developed and implemented econometric event studies to measure the alleged inflation of the share price based on information being withheld from the market due to the alleged fraud.

ECONOMETRICS. Developed a regression model that estimated the potential disparate impact on females based on a large oil & gas company's payroll practices. Using a log-linear model, Jeremy estimated the percentage difference between men's and women's average annual wages. He determined key features that could be used to explain the alleged discriminatory effects.

SAMPLING. Devise a statistically valid sampling methodology to select paper time sheets for data entry and analysis. Jeremy used various tools and the known population size of documents to draw the sample. The sampling procedure reduced the number of documents from hundreds of thousands to a few thousand but achieved 95% confidence with plus or minus a five percent margin of error.

## Expert Reports and Testimony

***Feldman v. Aurora Las Encinas, LLC.***
Superior Court of California, County of Los Angeles – Central District (Case No. 20STCV24203).
Deposition Testimony of Jeremy Guinta, January 14th, 2022.

***Skylar Ward v. Tilly's Inc.***
Superior Court of California, County of Los Angeles (Case No. BC595405).
Expert Report of Jeremy Guinta, July 2nd, 2020.
Deposition Testimony of Jeremy Guinta, July 29th, 2020.

***United States of America, ex rel, Christine Martino-Fleming, and Commonwealth of Massachusetts, ex rel. Christine Martino-Fleming, Relator v. South Bay Mental Health Center, Inc.***
United States District Court, for the District of Massachusetts (Case No. 15-CV-13065-PBS).
Expert Report of Jeremy Guinta, January 31st, 2020.
Deposition Testimony of Jeremy Guinta, February 27th, 2020.

## Speaking Engagements

***Effective Storytelling through Data Visualizations: How to Tell a Persuasive Story through Data Graphics***
Presented at American Bar Association, Section of Litigation Annual Conference, New York, May 3rd, 2019.

***Pipes v. Brackets***
Presented at SatRday Conference, Los Angeles, April 6th, 2019.

***Rizo v. Yovino and the Practical Effects on the Gender Pay Gap***
Presented at American Bar Association, Section of Litigation – Labor and Employment: Roundtable Discussion, November 27th, 2018.

***Pay Equity: Legal Developments and Practical Steps***
Presented at American Bar Association, Section of Litigation – Labor and Employment: Roundtable Discussion, April 17th, 2018.

***Wage & Hour: 2018 Update on What's Next in Wage & Hour***
Presented at American Bar Association, Section of Litigation – Labor and Employment: Roundtable Discussion, January 18th, 2018.

***Embrace Your Inner Techie: Best Practices for Enhancing Cybersecurity and Managing Electronic Evidence.***
Presented at American Bar Association, Section of Litigation – Labor and Employment: Regional CLE Workshop, September 28th, 2017.

***Wage & Hour: Hot Topics and Where We're Headed***
Presented at American Bar Association, Section of Litigation – Labor and Employment: Roundtable Discussion, January 14th, 2015.

## Publications

***Payroll Audit Primer: An Ounce of Prevention Is Worth More Than a Pound of Cure***
Published by Ankura.com https://ankura.com/insights/payroll-audit-primer-an-ounce-of-prevention-is-worth-more-than-a-pound-of-cure, February 18, 2026, by Jeremy Guinta and Vinaya Rao.

***De-Mystifying Statistical Sampling: Extrapolation and Interpretation***
Published by Ankura.com https://ankura.com/insights/de-mystifying-statistical-sampling-extrapolation-and-interpretation, December 17, 2025, by Jeremy Guinta and Nathaniel Comar

***A New Day in the Life of a PAGA Action: 1 Year After the Change in California's Private Attorney General's Act — Analyzing Filing Documents and Data***
Published by Ankura.com https://ankura.com/insights/a-new-day-in-the-life-of-a-paga-action-what-do-paga-settlements-look-like-what-will-we-find-when-analyzing-the-information-gathered-from-paga-filings November 13, 2025, by Jeremy Guinta and Josh Wortman

***De-mystifying Statistical Sampling: What Litigators Should Know About Statistical Sampling in Labor and Employment Disputes***
Published by Ankura.com https://ankura.com/insights/demystifying-statistical-sampling-what-litigators-should-know-about-statistical-sampling-in-labor-and-employment-disputes October 1, 2025, by Jeremy Guinta and Nathaniel Comar

***A New Day in the Life of a PAGA Action: 1 Year After the Change in California's Private Attorney General's Act — What, if Anything, has Changed***
Published by Ankura.com https://ankura.com/insights/a-new-day-in-the-life-of-a-paga-action-1-year-after-the-change-in-californias-private-attorney-generals-act-what-if-anything-has-changed August 20, 2025, by Jeremy Guinta and Josh Wortman

***De-mystifying Statistical Sampling:***
Published by Ankura.com https://ankura.com/insights/demystifying-statistical-sampling April 24, 2025, by Jeremy Guinta and Nathaniel Comar

***Visuals: Litigation Analysis of Labor and Employment Data***
Published by the American Bar Association, Section of Litigation – Labor and Employment – May 2019
By Jeremy Guinta and Angela Sabbe

***The Use of Statistical Evidence in Litigation: A Historical Look at the Use of P-Values, Issues, and Considerations.***
Thesis. Published by eScholorship and UCLA – December 2018
located here: https://escholarship.org/uc/item/7k06f149
By Jeremy Guinta

***The Importance of Data Validation in Litigation***
Published by the American Bar Association, Section of Litigation – Labor and Employment – December 2018
By Jason Blauvelt and Jeremy Guinta

***Using Compelling Visuals for Effective Communication in Litigation***
Published by the American Bar Association, Section of Litigation – Labor and Employment – August 2018
By Angela Sabbe and Jeremy Guinta

***Keys to a Successful Payroll Audit***
Published by the American Bar Association, Section of Litigation – Labor and Employment – February 2018
By Jeremy Guinta and Angela Sabbe

***California Fair Pay Act: Data Gathering and Gender Pay Analyses***
Published by the American Bar Association, Section of Litigation – Labor and Employment – October 2017
By Jeremy Guinta and Angela Sabbe

***Data Privacy and Protection: Considerations When Producing Employment Data***
Published by the American Bar Association, Section of Litigation – Labor and Employment – October 2016
By Jeremy Guinta and Angela Sabbe

***What the Department of Labor's Proposed Changes to the White-Collar Exemption Rule May Mean for Employers***
Published by the American Bar Association, Section of Litigation – Labor and Employment - January 2016
By Sonya Kwon and Jeremy Guinta

***Unique Litigation Risks and Challenges Facing the Oil & Gas Industry***
Published by Corporate Disputes Magazine, October – December 2015
By Sonya Kwon and Jeremy Guinta

***Regular Rate: Navigating Risk Areas and Complexities***
Published by the American Bar Association, Section of Litigation – Labor and Employment – April 2015

# EXHIBIT 2

***Wage & Hour - Estimate of Fees (Godes & Preis)*** **Prepared Under Direction of Counsel**
***Last Updated - July 7, 2025*** **Attorney Work Product Privileged**
**Ankura Fee Estimate Analysis [1]** **Draft Tentative. Prepared for Discussion Purposes Only**

| | | Hours Est. | | Fee Est. | |
|---|---|---|---|---|---|
| | | *Min* | *Max* | *Min* | *Max* |
| I. Phase I - Data Preparation [2] | | | | | |
| *Task 1 - Process payroll data* | | 4 | 6 | 1,500 | 2,000 |
| 1.1 Develop process to capture each key element across all files. | | | | | |
| 1.2 Validate information and determine any gaps. | | | | | |
| 1.3 Standardize all of the data. | | | | | |
| 1.4 Process structured data into the database. | | | | | |
| *Task 2 - Process timekeeping data.* | | 4 | 6 | 1,500 | 2,000 |
| 2.1 Develop process to capture each key element across all files. | | | | | |
| 2.2 Validate information and determine any gaps. | | | | | |
| 2.3 Standardize all of the data. | | | | | |
| 2.4 Process structured data into the database. | | | | | |
| 2.5 Create work shifts on the timekeeping data. | | | | | |
| 2.6 Create computations for hours worked and reconcile to payroll data. | | | | | |
| *Task 3 - Quality review* | | 2 | 4 | 500 | 1,000 |
| 3.1 Quality review data creation and loading process. | | | | | |
| 3.2 Quality review key elements and compare to raw information. | | | | | |
| 3.3 Quality review aggregation and standardization process. | | | | | |
| | Subtotal | 10 | 16 | 3,500 | 5,000 |
| II. Phase II - Data Analysis - Exposure by Claim | | | | | |
| *Task 1 - Evaluate rates of pay* | | 2 | 4 | 500 | 1,000 |
| 1.1 Evaluate the rates of pay. Determine if overtime / sick earnings were not paid at the correct rate. | | | | | |
| 1.2 Calculate the regular rate of pay for any applicable shift differentials and/or bonuses paid. | | | | | |
| *Task 2 - Failure to pay wages at the appropriate rate.* | | 14 | 20 | 5,000 | 7,000 |
| 2.1 Analyze timekeeping data and replicate overtime rules on actual time worked. | | | | | |
| 2.2 Evaluate rounding. | | | | | |
| 2.3 Calculate off-the-clock time using assumptions. | | | | | |
| 2.4 Compare hours worked vs. hours paid. Determine differences and additional amount owed if any. | | | | | |
| 2.5 Quality review and summarize analysis. | | | | | |
| *Task 3 - Evaluate Non Payments for PTO* | | 4 | 6 | 1,500 | 2,000 |
| 3.1 Calculate sick time payments at the regular rate of pay. Determine differences with actual sick time paid. | | | | | |
| 3.2 Determine sick time accrual over the amount of hours worked or annual allotment of sick time. | | | | | |
| 3.3 Quality review and summarize analysis. | | | | | |

| | | Hours Est. | | Fee Est. | |
|---|---|---|---|---|---|
| | | *Min* | *Max* | *Min* | *Max* |
| *Task 4 - Meal and Rest Periods* | | 6 | 10 | 2,500 | 3,500 |
| 4.1 Analyze timekeeping data and determine instances of potential meal period violations. | | | | | |
| 4.2 Calculate exposure at appropriate rates of pay at one violation per shift. | | | | | |
| 4.3 Quality review and summarize analysis. | | | | | |
| *Task 5 - Penalties* | | 4 | 8 | 2,000 | 3,000 |
| 5.1 Calculate penalties based on exposure estimates for each claim. | | | | | |
| 5.2 Assess specific penalties for exempt employees. | | | | | |
| 5.3 Quality review and summarize analysis. | | | | | |
| | Subtotal | 30 | 48 | 11,500 | 16,500 |
| III. Phase III - Reporting and Mediation Preparation [3]. | | | | | |
| *Task 1 - Preparation of Summary memo.* | | 4 | 6 | 1,500 | 2,500 |
| 1.1 Prepare examples, summary statistics, and exposure estimates. | | | | | |
| 1.2 Discussion with counsel. | | | | | |
| | Subtotal | 4 | 6 | 1,500 | 2,500 |
| | Total | **44** | **70** | **16,500** | **24,000** |

Notes
[1]. This estimate is not a fixed fee for services. Actual fees may be higher or lower than estimated based on a variety of unknown factors.
[2]. This estimate assumes that all data received is in an electronic, structured format.
[3]. This estimate does not include time or fees for preparing expert reports and/or testimony.

**PROOF OF SERVICE**

I am employed in the County of Orange, State of California, am over the age of 18 and not a party to the within action. My business address is Godes & Preis LLP, 300 Spectrum Center Drive, Suite 1420, Irvine, CA 92618.

On the date set forth below, I served [ ] the original [ x ] a true copy of the foregoing documents described as **DECLARATION OF JEREMY GUINTA** on all interested parties in this action as follows:

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*Attorneys for Defendants*
**HEG Enterprises, Inc., Harold Griffith and Great Western Pacific, Inc.**

**[ X ] BY E-MAIL OR ELECTRONIC TRANSMISSION**: I caused a copy of the document(s) to be sent to the persons at the e-mail addresses listed in the Service List. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

[ x ] (*State*) I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

Executed on May 19, 2026, at Irvine, California.

DANIELLE FREDERICK