

Karen I. Gold (State Bar No. 258360)  
kgold@blackstonepc.com  
Noam Reiffman (State Bar No. 299446)  
nreiffman@blackstonepc.com  
Marissa A. Mayhood (State Bar No. 334376)  
mmayhood@blackstonepc.com  
Alexandra Rose (State Bar No. 329407)  
arose@blackstonepc.com  
**BLACKSTONE LAW, APC**  
8383 Wilshire Boulevard, Suite 745  
Beverly Hills, California 90211  
Tel: (310) 622-4278 / Fax: (855) 786-6356

Attorneys for Plaintiff Amanda Wentz

*[Additional counsel listed on next page]*

**SUPERIOR COURT OF THE STATE OF CALIFORNIA  
FOR THE COUNTY OF SAN LUIS OBISPO**

Coordination Proceeding Special Title  
(Rule 3.550)

**WINESHIPPING WAGE AND HOUR  
CASES**

Included actions:

Diaz Flores v. Wineshipping.com, LLC, et al.  
Wentz v. Wineshipping.com, LLC, et al.  
Wentz v. Wineshipping.com, LLC, et al.

**ELECTRONICALLY  
FILED**

**9/4/2026 6:19 PM**

SAN LUIS OBISPO SUPERIOR COURT  
BY   
Julie Vierra, Deputy Clerk

JUDICIAL COUNCIL COORDINATION  
PROCEEDING NO. 5392

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SAN LUIS OBISPO NO.  
23CVP-0321

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SOLANO NO. CU24-00354

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SOLANO NO. CU24-02101

**DECLARATION OF JODEY LAWRENCE  
OF PHOENIX SETTLEMENT  
ADMINISTRATORS, THE PROPOSED  
SETTLEMENT ADMINISTRATOR**

Date: 3-16-2027

Time: 9 AM

Dept.: P2

1 Stan S. Mallison (State Bar No. 184191)  
2 stanm@themmlawfirm.com  
3 Hector R. Martinez (State Bar No. 206336)  
4 hectorm@themmlawfirm.com  
5 Cody A. Bolce (State Bar No. 322725)  
6 cbolce@themmlawfirm.com  
7 **MALLISON & MARTINEZ**  
8 1939 Harrison Street, Suite 730  
9 Oakland, California 94612-3547  
10 Tel: (510) 832-9999 / Fax: (510) 832-1101  
11  
12 Attorneys for Plaintiff Josefina Diaz Flores  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8

I, Jodey Lawrence, declare as follows:

1. I have personal knowledge of the facts set forth herein and if called upon to I could and would do so competently under oath.

2. I am employed by Phoenix Class Action Administration Solutions (“Phoenix”),  
ident of Business Development.

3. I personally have over seventeen years of experience in claims management and administration of class and collective action matters.

4. Phoenix has never had any financial interest in, nor any affiliation with, the or their counsel in the matter of Wentz v. Wineshipping. Phoenix also has no actual or al conflicts of interest with the Class.

### Qualifications and Experience as an Administrator

5. A true and correct copy of Phoenix's Curriculum Vitae is attached hereto as **Exhibit A**.

6. Phoenix has extensive experience administering class action matters and has appointed as the administrator in matters pending in both State and Federal courts. Phoenix has administered complex wage-and-hour, labor and employment, consumer/product liability, TCPA, FLSA, FACTA, ERISA, PAGA, and class action matters through final judgment and distribution. Phoenix has developed a robust system of quality assurance measures to ensure that the highest quality service is provided.

7. Phoenix has extensive experience in, and are experts, at all aspects of administering complex class action matters. This includes: (a) preparing, translating, printing, and tracking privacy notices; (b) operating a 24/7/365 multi-lingual call center; (c) building settlement websites; (d) claims management; (e) USPS processes and systems, including third party tracing and the use of reverse telephone directory services; (f) database management, programming and security protocols; (g) calculating and issuing settlement amounts; and (8) tax management, filings, and account reconciliation.

/ / /

8. Phoenix's Claims Management Group has extensive experience in all aspects of Notification and Identification of Class Members, Claims Processing, Formulation and Calculation Methodologies, Award Distribution and Taxation, and Accounting and Reconciliation.

## Protection of Class Data

9. Phoenix has adequate procedures in place to safeguard the data and funds to be entrusted to it. Phoenix's Technology and Banking Groups are directly involved with Management on all issues regarding Information Security and Settlement Fund transfers, as it pertains to the continuance of business processes, and all risk, vulnerability, and security assessments as it pertains to sensitive data. The groups, along with Phoenix's internal systems, monitor and communicate with Management on a comprehensive level to prevent potential Strategic or Compliance Risks. All processing of confidential and personal information is handled and maintained within the organization and therefore all data received is kept within a strict chain of custody internally. All informational assets are classified and assigned based on an initial case assessment as well as client and procedural requirements. The Technology Group handles all higher-level ownership of information and physical peripherals, as well as ownership of direct/indirect assets associated with technology and the continuance of business. Specific Users, Groups, or Entities are assigned Shared Ownership or Management Capability based on procedural needs and security level granted.

10. In addition to high levels of Data Center Policies/Procedures and Facility/Maintenance Security Protocols, Phoenix conducts semi-annual training to maintain additional safeguards regarding the following:

- a. Phoenix's Business Continuity Policy;
- b. Phoenix's Disaster Recovery Plan;
- c. Phoenix's Incident Response Plan;
- d. Phoenix's Personal Computer Security Policy;
- e. Phoenix's Data Archiving and Retention Policy;
- f. Phoenix's Personnel Security Policy;

- g. Phoenix's Risk Assessment;
- h. Phoenix's Service Provider Risk Assessment;
- i. Phoenix's Classification and Access Rights Policy;
- j. Phoenix's Password Policy;
- k. Phoenix's Certification of Destruction; and
- l. Phoenix's Security Awareness Training Program.

11. Phoenix currently maintains an errors and omissions insurance policy, with a limit of liability of \$2,000,000, in addition to cyber insurance policy, with a limit of liability of \$3,000,000.

#### **Procedures for Notice Preparation**

12. As part of the procedures for mailing the Class Notice, Phoenix will run the names of all Class Members through the National Change of Address Database ("NCOA") to determine any updated addresses prior to the initial mailing. If a Class Notice from the initial notice mailing is returned as undeliverable, Phoenix will attempt to obtain a current address for the Class Member to whom the returned Class Notice had been mailed within 3 (three) calendar days of receipt of the returned Class Notice by undertaking skip tracing. If Phoenix is successful in obtaining a new address, it will promptly remail the Class Notice to the Class Member. Furthermore, any Class Notices that are returned to Phoenix with a forwarding address before the Response Deadline will be promptly remailed to the forwarding address affixed thereto.

#### **Phoenix Policies/Procedures for Data Breach and/or Mishandling of Funds**

13. **Incident Identification and Reporting:** Phoenix utilizes monitoring tools and internal reporting procedures to promptly detect any suspected data breach or irregularity involving confidential information or case-related funds. Any employee who becomes aware of a potential incident must immediately notify Phoenix's Compliance and Information Security teams.

14. **Investigation and Containment Procedures:** Upon receiving notice of a suspected breach or mishandling event, Phoenix initiates an internal investigation to

determine scope, cause, and impact. Phoenix takes immediate steps to contain the incident, secure affected systems or funds, and prevent additional unauthorized access or transactions.

15. **Notification Protocols:** If a breach of confidential or personal information is confirmed, Phoenix follows all applicable legal and contractual notification requirements. This includes timely notification to counsel, affected Parties, and, when necessary, regulatory agencies. Phoenix provides details of the incident, corrective actions taken, and any recommended steps for impacted individuals.

16. **Remediation and Corrective Action** Phoenix promptly implement corrective measures to address identified vulnerabilities and prevent future incidents. This may include system enhancements, employee retraining, policy updates, or additional monitoring mechanisms.

17. **Detection of Financial Irregularities:** Any discrepancies, unauthorized transactions, or indications of mishandling are immediately escalated to Phoenix's Finance and Compliance teams. Phoenix reviews bank records, transaction logs, and authorization records to determine the root cause.

18. **Response to Mishandling of Funds:** If mishandling is confirmed, Phoenix takes immediate steps to correct the error, notify counsel, and implement appropriate safeguards. Phoenix may temporarily suspend affected processes until the issue is resolved, ensuring full accountability and documentation.

#### **Settlement Administration Cost**

19. Phoenix only employs certified and/or qualified translators to translate Court-approved notices for posting on Phoenix's website and dissemination to the Class.

20. Phoenix's costs are reasonable and competitive when compared to the industry.

21. To complete the settlement administration for this matter as defined herein, Phoenix's fee will include hard cost and hourly costs detailed below:

a. Hard Cost: Postage, Printing Supplies, Toll Free Setup, QSF Bank Setup, NCOA, Skip Tracing, Remailing, and Translation costs.

b. Hourly Cost: The hourly rates include Programming Database & Setup,

1 Project Management, Notice Packet Formatting, Programming Undeliverable, Programming  
2 Claims Database, Programming Calculations, Disbursement Review, Printing of Notice &  
3 Checks, Reconcile Uncashed Checks, Conclusion Reports, Potential Tax Filing, and Case  
4 Management/Maintenance.

5 22. Phoenix prepared a detailed breakdown illustrating how its fee was calculated.  
6 A true and correct copy of Phoenix's Will Not Exceed Total bid of \$10,950 is attached hereto  
7 as **Exhibit B**.

8  
9 I declare under the penalty of perjury under the laws of the United States and state of  
10 California that the foregoing is true and correct. Executed on August 17, 2026 Orange,  
11 California.

12  
13  
14 A handwritten signature in black ink, appearing to read "Jodey Lawrence", is written over a horizontal line.

Jodey Lawrence

## EXHIBIT A



CLASS ACTION SETTLEMENT SOLUTIONS

1411 N. Batavia, Suite 105 Orange, CA 92867

800-523-5773

[www.phoenixclassaction.com](http://www.phoenixclassaction.com)

## CURRICULUM VITAE

### Phoenix Settlement Administrators. PSA Overview

Phoenix Settlement Administrators, PSA, is an emerging, National, Class Action Notification and Claims Administration firm, located in San Diego and Newport Beach California. PSA's core competencies ensure delivery of the highest quality and accuracy to its Clients and Class members. With a combined 28 years of expert experience, PSA's Managing Partners, Case Supervisors, Managers and Associates, Data Programming, and Certified Secure Strategic Partners, possess all the qualities that our Clients expect throughout the Noticing and Administration process, to Final Approval. It is our Value Pricing, Efficiency, Experience, Consultative Expertise and Delivery, that has perpetuated PSA, as an emerging leader in Class Action Settlement Administration. Expert PSA staff members are currently managing, Consumer and Product Liability, TCPA, Complex Labor & Employment, FLSA, ERISA and PAGA cases.

PSA has over 100 Attorney & Law Firm Clients, which have entrusted us with the management of their claim's administration, because of the "Boutique" attention every case receives. PSA is value driven on all size cases. large or small, cases receive expert management, secure data custody, neutral communication and a dedicated team. This seamless process maintains superior case continuity to ensure our clients receive timely final approval and conclusion to their actions. Phoenix Settlement Administrators implements its successful C.A.S.E. solutions on all our class action matters.

With 10's of Millions of dollars in award distributions currently under management since our inception, PSA has the ability and strengths to manage all levels of Complex Cases. PSA's Staff "Synergy" is our greatest attribute. It allows our people to work closely together and solve our client's case issues. PSA prides itself as a true "Third Party Administrator" and holds Neutrality as a mantra. Because of this approach, both Defense and Plaintiff Clients, experience fairness, trust and confidence in us, and allows for continued business from both parties. PSA has been appointed Third Party Administrator in State and Federal Courts.

We look forward to working with you on your next Class Action Noticing Campaign or Claims Administration. Let us design a C.A.S.E. solution, which will allow us to showcase the difference you'll experience. Superior Service, Class Savings Value Pricing and Timely Outcomes is why our clients come back to PSA.



**PHOENIX**  
SETTLEMENT ADMINISTRATORS

CLASS ACTION SETTLEMENT SOLUTIONS

### Expert Core Services

Initial Planning and Consultative Service on Class Action Cases and Noticing Plans.

State/Nationwide Noticing Expertise: Privacy, Media, Publication, Internet & Email Campaigns.

Attorney General(s) CAFA Notification

Claims Programming, Administration, Processing and Reporting.

24/7/365 Multi-Lingual Call Center Support and Claims Processing

Secure Data Management Environment, Individual Firewalls, Encrypted Data and Storage

Settlement Fund Calculations, Solutions, Award Distribution, Award Reconciliation

Tax Filings: State, Federal, EDD, ETT, FUTA, PAGA Payments

### Partial PSA Client List, Defense and Plaintiff

Fisher & Phillips  
Gordon & Rees  
Paul Plevin Sullivan & Connaughton  
Call & Jensen  
Drinker Biddle  
McKenna Long & Aldridge  
Greenberg Traurig  
Manning & Kass  
Littler Mendelson  
Kring & Chung  
Orrick Herrington & Sutcliffe  
Ogletree Deakins Nash Smoak & Stewart  
Perkins Coie  
Ross Wersching & Wolcott  
Winston & Strawn  
Sheppard Mullins  
Lewis Brisbois Bisgaard & Smith  
Morgan Lewis & Bockius  
Paul Hastings  
Park & Zheng  
Sidley Austin  
Higgs Fletcher & Mack  
Jackson Lewis  
Norton Rose Fulbright

Law Offices of Jonathan Ricasa  
Dente Law Firm  
Mahoney Law Group  
Law Office of Thomas Rutledge  
Law Office of Briana Kim  
Dychter Law Firm  
Garay Law Firm  
Olsen Law Offices  
Gould & Associates  
Cohelan, Khoury & Singer  
Ridout, Lyon & Ottoson  
Carter Law Firm  
Law Office of Justian Jusuf  
The Phelps Law Group  
The Emilio Law Group  
Zeldes, Haeggquist & Eck  
Markham Law Firm  
Arias Ozzello & Gignac  
David Yeremian & Associates  
Aegis Law Firm  
Rukin Hyland Doria & Tindall  
Malk Law Firm  
Spiro Law Corp  
Levine Law Group, APC

Phoenix Settlement Administrators 411 N. Batavia, Suite 105 Orange, CA 92867

Phone: 800-784-2174 Fax: 619.338.0308

[www.psaaction.com](http://www.psaaction.com)

## EXHIBIT B



# PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

## CASE ASSUMPTIONS

|                       |                    |
|-----------------------|--------------------|
| Class Members         | 980                |
| Opt Out Rate          | 1%                 |
| Opt Outs Received     | 10                 |
| Total Class Claimants | 970                |
| Subtotal Admin Only   | <b>\$10,950.00</b> |

**Not-to-Exceed Total \$10,950.00**

**For 980 Class Members**

Pricing Good for Scope of Estimate Only

**February 10, 2026**

## Case: Wentz v. Wineshipping.com Opt-Out Administration wTranslation

Phoenix Contact: Jodey Lawrence

Contact Number: 949.566.1455

Email: Jodey@phoenixclassaction.com

Requesting Attorney: Teddy Tang

Firm: BLACKSTONE LAW, APC

Contact Number: (310) 622-4278

Email: ttang@blackstonepc.com

Assumptions and Estimate are based on information provided by counsel. If class size changes, PHX will need to adjust this Estimate accordingly.

Estimate is based on 980 Class Members. Class data Must be sent in Microsoft Excel or uploaded in the same format. Class Data Must be sent in one spreadsheet, with no additional programming needed. A rate of \$150 per hour will be charged for any additional analysis or programming. Pricing good for 90 days.

### Case & Database Setup / Toll Free Setup & Call Center / NCOA (USPS)

| Administrative Tasks:        | Rate     | Hours/Units | Line Item Estimate |
|------------------------------|----------|-------------|--------------------|
| Programming Manager          | \$125.00 | 2           | \$250.00           |
| Programming Database & Setup | \$125.00 | 2           | \$250.00           |
| Toll Free Setup*             | \$148.81 | 1           | \$148.81           |
| Call Center & Long Distance  | \$1.95   | 16          | \$31.20            |
| NCOA (USPS)                  | \$260.00 | 2           | \$520.00           |
| <b>Total</b>                 |          |             | <b>\$1,200.01</b>  |

\* Up to 120 days after disbursement

### Data Merger & Scrub / Notice Packet, Opt-Out Form & Postage /Translation / Reporting

| Project Action                   | Rate       | Hours/Units | Line Item Estimate |
|----------------------------------|------------|-------------|--------------------|
| Notice Packet Formatting         | \$125.00   | 3           | \$375.00           |
| Data Merge & Duplication Scrub   | \$0.02     | 980         | \$19.60            |
| Notice Packet & Opt-Out Form     | \$1.25     | 980         | \$1,225.00         |
| Estimated Postage (up to 2 oz.)* | \$0.74     | 980         | \$725.20           |
| Static Website                   | \$250.00   | 1           | \$250.00           |
| Language Translation             | \$1,000.00 | 1           | \$1,000.00         |
| <b>Total</b>                     |            |             | <b>\$3,594.80</b>  |

\* Prices good for 90 days. Subject to change with the USPS Rate or change in Notice pages or Translation, if any.



# PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

## Skip Tracing & Remailing Notice Packets / Tracking & Programming Undeliverables

| Project Action:             | Rate    | Hours/Units | Line Item Estimate |
|-----------------------------|---------|-------------|--------------------|
| Case Associate              | \$55.00 | 3           | \$165.00           |
| Skip Tracing Undeliverables | \$1.50  | 25          | \$36.75            |
| Remail Notice Packets       | \$1.25  | 25          | \$30.63            |
| Estimated Postage           | \$0.74  | 2           | \$1.48             |
| Programming Undeliverables  | \$50.00 | 3           | \$150.00           |
| Total                       |         |             | \$383.86           |

## Database Programming / Processing Opt-Outs, Deficiencies or Disputes

| Project Action:                     | Rate     | Hours/Units | Line Item Estimate |
|-------------------------------------|----------|-------------|--------------------|
| Programming Claims Database         | \$135.00 | 2           | \$270.00           |
| Non Opt-Out Processing              | \$200.00 | 1           | \$200.00           |
| Case Associate                      | \$55.00  | 2           | \$110.00           |
| Opt-Outs/Deficiency/Dispute Letters | \$10.00  | 3           | \$30.00            |
| Case Manager                        | \$85.00  | 1           | \$85.00            |
| Total                               |          |             | \$695.00           |

## Calculation & Disbursement Programming/ Create & Manage QSF/ Mail Checks

| Project Action:            | Rate     | Hours/Units | Line Item Estimate |
|----------------------------|----------|-------------|--------------------|
| Programming Calculations   | \$125.00 | 1           | \$125.00           |
| Disbursement Review        | \$125.00 | 1           | \$125.00           |
| Programming Manager        | \$95.00  | 1           | \$95.00            |
| QSF Bank Account & EIN     | \$150.00 | 2           | \$300.00           |
| Check Run Setup & Printing | \$125.00 | 2           | \$250.00           |
| Mail Class Checks *        | \$1.00   | 970         | \$970.20           |
| Estimated Postage          | \$0.74   | 970         | \$717.95           |
| Total                      |          |             | \$2,583.15         |

\* Checks are printed on 8.5 x 11 in. sheets with W2/1099 Tax Filing



# PHOENIX

CLASS ACTION ADMINISTRATION SOLUTIONS

| Tax Reporting & Reconciliation / Re-Issuance of Checks / Conclusion Reports and Declarations |            |             |                    |
|----------------------------------------------------------------------------------------------|------------|-------------|--------------------|
| Project Action:                                                                              | Rate       | Hours/Units | Line Item Estimate |
| Case Supervisor                                                                              | \$125.00   | 3           | \$375.00           |
| Remail Undeliverable Checks<br>(Postage Included)                                            | \$1.50     | 12          | \$18.19            |
| Case Associate                                                                               | \$55.00    | 2           | \$110.00           |
| Reconcile Uncashed Checks                                                                    | \$95.00    | 2           | \$190.00           |
| Conclusion Reports                                                                           | \$100.00   | 2           | \$200.00           |
| Case Manager Conclusion                                                                      | \$90.00    | 2           | \$180.00           |
| Final Reporting & Declarations                                                               | \$100.00   | 2           | \$200.00           |
| IRS & QSF Annual Tax Reporting *<br>(1 State Tax Reporting Included)                         | \$1,220.00 | 1           | \$1,220.00         |
| Total                                                                                        |            |             | \$2,493.19         |

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

**Estimate Total: \$10,950.00**



## **TERMS AND CONDITIONS**

**Provisions:** The case estimate is in good faith and does not cover any applicable taxes and fees. The estimate does not make any provision for any services or class size not delineated in the request for proposal or stipulations. Proposal rates and amounts are subject to change upon further review, with Counsel/Client, of the Settlement Agreement. Only pre-approved changes will be charged when applicable. No modifications may be made to this estimate without the approval of PSA (Phoenix Settlement Administrators). All notifications are mailed in English language only unless otherwise specified. Additional costs will apply if translation into other language(s) is required. Rates to prepare and file taxes are for Federal and California State taxes only. Additional charges will apply if multiple state tax filing(s) is required. **Pricing is good for ninety (90) days.**

**Data Conversion and Mailing:** The proposal assumes that data provided will be in ready-to-use condition and that all data is provided in a single, comprehensive Excel spreadsheet. PSA cannot be liable for any errors or omissions arising due to additional work required for analyzing and processing the original database. A minimum of two (2) business days is required for processing prior to the anticipated mailing date with an additional two (2) business days for a National Change of Address (NCOA) update. Additional time may be required depending on the class size, necessary translation of the documents, or other factors. PSA will keep counsel apprised of the estimated mailing date.

**Claims:** PSA's general policy is to not accept claims via facsimile. However, in the event that facsimile filing of claims must be accepted, PSA will not be held responsible for any issues and/or errors arising out of said filing. Furthermore, PSA will require disclaimer language regarding facsimile transmissions. PSA will not be responsible for any acts or omissions caused by the USPS. PSA shall not make payments to any claimants without verified, valid Social Security Numbers. All responses and class member information are held in strict confidentiality. Additional class members are \$10.00 per opt-out.

**Payment Terms:** All postage charges and 50% of the final administration charges are due at the commencement of the case and will be billed immediately upon receipt of the data and/or notice documents. PSA bills are due upon receipt unless otherwise negotiated and agreed to with PSA by Counsel/Client. In the event the settlement terms provide that PSA is to be paid out of the settlement fund, PSA will request that Counsel/Client endeavor to make alternate payment arrangements for PSA charges that are due at the onset of the case. The entire remaining balance is due and payable at the time the settlement account is funded by Defendant, or no later than the time of disbursement. Amounts not paid within thirty (30) days are subject to a service charge of 1.5% per month or the highest rate permitted by law.

### **Tax Reporting Requirements**

PSA will file the necessary tax returns under the EIN of the QSF, including federal and state returns. Payroll tax returns will be filed if necessary. Under the California Employment Development Department, all taxes are to be reported under the EIN of the QSF with the exception of the following taxes: Unemployment Insurance (UI) and Employment Training Tax (ETT), employer-side taxes, and State Disability Insurance (SDI), an employee-side tax. These are reported under Defendant's EIN. Therefore, to comply with the EDD payroll tax filing requirements we will need the following information:

1. Defendant's California State ID and Federal EIN.
2. Defendant's current State Unemployment Insurance (UI) rate and Employment Training Tax (ETT) rate. This information can be found in the current year DE 2088, Notice of Contribution Rates, issued by the EDD.
3. Termination dates of the class members, or identification of current employee class members, so we can account for the periods that the wages relate to for each class member.
4. An executed Power of Attorney (Form DE 48) from Defendant. This form is needed so that we may report the UI, SDI, and ETT taxes under Defendant's EIN on their behalf. If this form is not provided we will work with the EDD auditors to transfer the tax payments to Defendant's EIN.
5. Defendant is responsible for reporting the SDI portion of the settlement payments on the class member's W-2. PSA will file these forms on Defendant's behalf for an additional fee and will issue an additional W-2 for each class member under Defendant's EIN, as SDI is reported under Defendant's EIN rather than the EIN of the QSF. The Power of Attorney (Form DE 48) will be needed in order for PSA to report SDI payments.