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Attorneys for Plaintiff

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF RIVERSIDE**

DOMINIC PIOTROWSKI, individually, and on
behalf of the State of California and other
aggrieved persons,

Plaintiff,

v.

MORENO VALLEY SNF, LLC, a limited liability
company; and DOES 1 through 10, inclusive,

Defendants.

Case No.: CVRI2400503

*Assigned for all purposes to:
Hon. Harold W. Hopp
Dept. 1*

**DECLARATION OF ARRASH T.
FATTAHI IN SUPPORT OF
PLAINTIFF'S MOTION TO APPROVE
PAGA SETTLEMENT**

APPROVAL HEARING:

Date: April 7, 2026
Time: 8:30 a.m.
Dept.: 1
Reservation # 393049066878

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1. I am admitted, in good standing, to practice as an attorney in the State of California, and the United States District Courts for the Central, Southern, Eastern, and Northern Districts of California. I am a Junior Partner at Wilshire Law Firm, PLC, counsel of record for Plaintiff Dominic Piotrowski ("Plaintiff"). I have personal knowledge of the facts set forth in this declaration and could and would competently testify to them under oath if called as a witness.

Background

4. Plaintiff's Private Attorneys General Act ("PAGA") claim stems from Defendant's failure to pay for all hours worked (minimum, straight time, and overtime wages), failure to provide meal periods, failure to authorize and permit rest periods, failure to pay all earned wages twice per month, failure to maintain accurate records of hours worked and meal periods, failure to timely pay final wages, failure to furnish accurate wage statements, and failure to indemnify for necessary expenditures.

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7. On October 23, 2024, the Parties and their counsel participated in private mediation with Monique Ngo-Bonnici, Esq. The settlement negotiations were at arm's length and, although conducted in a professional manner, were adversarial. The Parties went into the mediation willing to explore the potential for a settlement of the dispute, but each side was also prepared to litigate their or its position through trial and appeal if a settlement had not been reached.

9. Before the Settlement, Plaintiff's counsel conducted an investigation into the claims alleged by Plaintiff, conducted legal research, and engaged in informal discovery. Based upon the information obtained through discovery, Plaintiff's counsel was able to act intelligently and effectively in negotiating the proposed Settlement.

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1 **Assessment of Amount in Controversy and Risks of Continued Litigation**

2 10. Plaintiff and my firm remain confident of the merits of Plaintiff's claims. Plaintiff's
3 allegation that Defendant failed to pay Plaintiff and the aggrieved employees all of their owed
4 wages is based on Defendant's failure to pay employees for work performed "off-the-clock." With
5 respect to the meal period allegation, Plaintiff alleges that Defendant lacked compliant policies
6 providing meal periods during the PAGA Period. Although Plaintiff contends that this allegation
7 is meritorious, there is risk with this underlying claim, particularly because Defendant issued some
8 meal period premiums to its employees and implemented meal period waivers throughout the
9 covered period. With respect to the rest period allegation, Plaintiff contends that employees,
10 including himself, were not provided with California-compliant rest periods. Again, despite
11 Plaintiff's contention that this allegation is credible, proving rest period allegations is particularly
12 difficult because rest periods do not have to be recorded and Defendant can argue that the aggrieved
13 employees chose to voluntarily forego their rest periods. With respect to the unreimbursed
14 business expenses allegation, Plaintiff alleges that Defendant required him and the other aggrieved
15 employees to purchase work attire (e.g., uniforms) and use their personal cell phone for work-
16 related purposes (e.g., communicating with managers and co-workers), without reimbursement
17 from Defendant. Defendant disputes this claim. With regard to Plaintiff's wage statement claim,
18 Defendant argues that the wage statements issued to employees meet the requirements of Labor
19 Code § 226(a).

20 11. Plaintiff believed there was a legitimate risk of the Court significantly reducing
21 penalties given the technical nature of the alleged violations. Without this settlement, the Parties
22 face preparation for trial, as well as extensive formal discovery efforts and depositions. As a result,
23 the Parties would incur considerably more attorneys' fees and costs through trial. This settlement
24 avoids those risks and the accompanying expense. Thus, this factor favors settlement approval.

25 12. My expert determined that there were 8,509 pay periods during the relevant time
26 period which presented issues with regard to unpaid wages, meal period violations, rest period
27 violations, and unreimbursed business expenses. Applying the \$100 "initial violation" penalty for
28 each of these pay periods, Defendant's potential PAGA exposure is \$850,900.00 (based on 8,509

1 pay periods). However, Defendant's contention that the underlying allegations lacked merit led to
2 Plaintiff applying a 35% risk discount to account for Defendant's contention that the underlying
3 allegations lacked merit, Defendant's largely compliant policies, Defendant's issuance of meal
4 period premiums to the aggrieved employees, Defendant's implementation of meal period waivers
5 throughout the liability period, the risk of not prevailing on the merits, and the Court's discretion
6 in reducing penalties, for a total of \$553,085.00.

7 13. My expert determined that there were 8,509 pay periods at issue with regard to the
8 wage statement violations claim. Because Plaintiff's wage statement theory of liability is
9 predicated on Defendant's issuance of facially deficient wage statements – each of the wage
10 statements issued would carry a potential PAGA penalty. Accordingly, Defendant's maximum
11 exposure for its wage statement violations is \$834,100.00 ([336 “initial” violations x \$50 per
12 violation] + [8,173 “subsequent” violations x \$100 per violation]). However, based on Defendant's
13 counterarguments (as explained more thoroughly above) and because the Court maintains
14 discretion to reduce these penalties, Plaintiff discounted that figure by 88% for a risk of not
15 prevailing on the merits and to account for the Court's discretion to reduce the penalties (given the
16 highly technical nature of the alleged violations).

17 14. Using these estimated figures, Plaintiff predicted that the realistic total potential
18 recovery for the aggrieved employees and the LWDA would be approximately \$653,177.00. The
19 proposed Settlement of \$300,000.00 therefore represents approximately 46% of Plaintiff's
20 reasonably forecasted total recovery. In this case, continued litigation would delay payment to the
21 LWDA and the aggrieved employees as they await trial and, most likely, appellate proceedings.
22 Furthermore, while Plaintiff is confident in the merits of the case, a legitimate controversy exists
23 as to each of the predicate Labor Code violations. The possibility that the Court finds no liability
24 at the PAGA bench trial is also a risk. In sum, when the risks of litigation, the burdens of proof
25 necessary to establish liability, and the probability of appeal of a favorable judgment are balanced
26 against the merits of Plaintiff's claims, it is clear that the settlement amount is fair. Further,
27 because of the proposed Settlement, the aggrieved employees will receive timely, guaranteed relief
28 and will avoid the risk of an unfavorable judgment. Plaintiff also recognizes that proving the

1 amount of wages due to each employee would be an expensive, time-consuming, and uncertain
2 proposition.

3 15. If the Court approves the terms of the Settlement, each aggrieved employee's
4 payment will average approximately \$132.10 and approximately \$133,158.71¹ will go to the
5 LWDA. In reality, some employees will likely receive more, and others may receive less
6 depending on the length of their employment with Defendant.

7 **Attorneys' Fees And Costs**

8 16. The Settlement provides for a payment of attorneys' fees in the amount of
9 \$105,000.00 and up to \$30,000.00 in costs to Plaintiff's counsel. As of the filing date, Plaintiff's
10 counsel's total lodestar is \$62,375.00, which is based upon 95.3 hours of attorney time at customary
11 hourly rates. In addition, Plaintiff's counsel incurred \$12,905.05 in litigation costs (which includes
12 \$300 of future anticipated costs). Plaintiff's counsel was required to expend the funds prosecuting
13 this case to a successful resolution on, among other things, court filing fees, document service,
14 mediator cost, postage, and copying. Because these costs are reasonable, Plaintiff's counsel
15 respectfully requests that the Court approve the payment. Under these circumstances, the requested
16 attorneys' fees of \$105,000.00 represents a multiplier of approximately 1.68 on that lodestar, which
17 is reasonable given the results achieved, the risks assumed, and the contingency nature of the
18 representation. Thus, Plaintiff's request for \$105,000.00 in attorneys' fees and \$12,905.05 in costs
19 is reasonable under the lodestar method.

20 17. The efforts expended by Plaintiff's counsel to achieve this excellent result include,
21 but are not limited to, the following: interviews with Plaintiff and review of documents provided
22 by Plaintiff and Defendant; preparing and revising the complaint; filing of the PAGA complaint;
23 investigating and researching the claims; analyzing the timekeeping and payroll records produced
24 by Defendant in advance of mediation; preparing a mediation brief; participating in mediation;
25 drafting, negotiating, and revising the Settlement Agreement; communicating with the proposed
26 Settlement Administrator; and drafting this Motion and supporting papers.

27 ¹ The Net Settlement Amount is: \$300,000.00 minus \$105,000.00 for attorneys' fees, minus \$12,905.05 for
28 litigation expenses, and minus \$4,550.00 in administration costs. This leaves \$177,544.95, 75% of which will be paid
to the LWDA (\$133,158.71), and 25% of which will be paid to the aggrieved employees (\$44,386.24).

1 18. The regular and customary practice at Wilshire Law Firm, PLC is for all attorneys
2 to maintain contemporaneous time records setting forth the amount of time spent (rounded to the
3 nearest 0.1 hour) on each task in each case, with explanatory descriptions of each task performed.
4 My colleagues and I followed this practice throughout this litigation. To calculate my firm's
5 lodestar for this case, I reviewed the time records and exercised discretion in eliminating excessive
6 entries. Using these time records, my office derived the following summary chart of timekeeping
7 activities of the attorneys working on this case:

Attorney	Hours	Rate	Lodestar
John G. Yslas	2.9	\$1,500.00	\$4,350.00
Arrash T. Fattahi	45.3	\$750.00	\$33,975.00
Lisa B. Iturriaga	10	\$550.00	\$5,500.00
Arman A. Salehi	37.1	\$500.00	\$18,550.00
Total:			\$62,375.00

14 19. There are additional hours devoted by me (and by my colleagues) to this litigation
15 that are not reflected in Plaintiff's counsel's request for attorneys' fees.

16 20. We can provide complete, detailed billing records in the event the Court requests
17 them but would request the opportunity to redact attorney-client privileged information and any
18 other privileged information.

19 21. Additional time will be required by Plaintiff's counsel to monitor the settlement and
20 respond to inquiries and oversee administration of the settlement and distribution of the fund. I
21 estimate that my office will commit no less than ten hours to those tasks and have included those
22 hours above.

23 22. As of the drafting of this Motion, my office has incurred \$12,605.05 in expenses
24 litigating this action. These expenses were reasonably necessary to the litigation and were actually
25 incurred by my office. They should be reimbursed in full, up to the maximum amount allowed in
26 the Settlement Agreement. Attached as **Exhibit 4** to this declaration is a breakdown of costs
27 incurred by my office. Additionally, we anticipate incurring \$300.00 in anticipated future costs
28

1 for filing fees, messenger costs, and copying costs following the Court's Order re: Plaintiff's
2 Motion to Approve PAGA Settlement, and request reimbursement of such as well.

3 **Plaintiff's Counsel's Experience**

4 23. Wilshire Law Firm, PLC was selected by Best Lawyers and U.S. News & World
5 Report as one of the nation's Best Law Firms for every year since 2020 and is comprised of over
6 120 attorneys and over 600 total employees. Wilshire Law Firm, PLC is actively and continuously
7 practicing in employment litigation, representing employees in both individual and class actions
8 in both state and federal courts throughout California.

9 24. Wilshire Law Firm, PLC is qualified to handle this litigation because its attorneys
10 are experienced in litigating Labor Code violations in both individual, class action, and
11 representative action cases. Wilshire Law Firm, PLC has handled, and is currently handling,
12 numerous wage and hour class action lawsuits, as well as class actions involving consumer rights
13 and data privacy litigation.

14 25. I graduated from the University of California, Los Angeles with a Bachelor of Arts
15 in Political Science, *summa cum laude*. I received my Juris Doctor from The George Washington
16 University Law School. During law school, I was a member of the student editorial board for the
17 Federal Circuit Bar Journal.

18 26. My practice is focused on advocating for the rights of consumers and employees in
19 class action litigation. I am currently the managing attorney in charge of litigating several class
20 action cases in state and federal courts in California.

21 27. As the attorney responsible for day-to-day management of this matter at the
22 Wilshire Law Firm, PLC, I have over four years of experience litigating wage and hour class
23 actions. Over the past four plus years, I have managed and assisted with the litigation and
24 settlement of several wage and hour class actions. In those class actions, I performed similar tasks
25 as those performed in the course of prosecuting this action.

26 28. I was selected as a "Southern California Rising Star" in 2025.

27 29. My current contingent billing rate of \$750.00 per hour is consistent with the legal
28 market, accepted hourly rates, and my expertise and knowledge as it pertains to wage and hour

1 matters. Below is a non-exhaustive list of the cases where I have been appointed as class counsel
2 in my own right (as opposed to being part of a firmwide appointment of counsel):

- 3 a. *Kingsbury v. Caravan Foods II, Inc.*, Alameda County, Case No. RG21096357;
4 Motion for Final Approval granted on January 31, 2023.
- 5 b. *Frias-Estrada v. Trek Retail Corporation*, Contra Costa County, Case No. MSC20-
6 01916; Motion for Final Approval granted on March 3, 2023.
- 7 c. *Reyes v. Everytable, PBC, et al.*, Los Angeles County, Case No. 21STCV35987;
8 Motion for Final Approval granted on May 3, 2023.
- 9 d. *Ortiz v. Tara Materials, Inc.*, San Diego County, Case No. 37-2021-0001473-CU-
10 OE-CTL; Motion for Final Approval granted on May 30, 2023.
- 11 e. *Cruz-Sanchez v. Eagle Lath & Plaster, Inc.*, Sacramento County, Case No. 34-2021-
12 00293739-CU-OE-GDS; Motion for Final Approval granted on May 30, 2023.
- 13 f. *Garduno v. New Generation Framing, Inc., et al.*, Stanislaus County, Case No. CV-
14 21-000544; Motion for Final Approval granted on August 11, 2023.
- 15 g. *Hernandez, et al. v. Burford Farming Company, Inc.*, Fresno County, Case No.
16 21CECG03817; Motion for Final Approval granted on August 21, 2023.
- 17 h. *Barajas v. Final Phase Construction, Inc.*, San Bernardino County, Case No.
18 CIVSB2118622; Motion for Final Approval granted on September 13, 2023.
- 19 i. *Jaimes, et al. v. Infiniti Health LLC*, Los Angeles County, Case No. 22STCV07261;
20 Motion for Final Approval granted on October 17, 2023.
- 21 j. *Nunez v. Gabriel Container*, Los Angeles County, Case No. 21STCV09787; Motion
22 for Final Approval granted on November 2, 2023.
- 23 k. *Lupercio v. Western CNC, Inc.*, San Diego County, Case No. 37-2021-00010314-
24 CU-OE-CTL; Motion for Final Approval granted on January 26, 2024.
- 25 l. *Jackson, et al. v. Apple Valley Communications, Inc., et al.*, San Bernardino County,
26 Case No. CIVSB2124721; Motion for Final Approval granted on February 1, 2024.
- 27 m. *Cuadras, et al. v. Guinn Corporation*, Kern County, Case No. BCV-21-101520;
28 Motion for Final Approval granted on February 22, 2024.

- n. *Williams v. Total Longterm Care, Inc., et al.*, San Bernardino County, Case No. CIVSB2213347; Motion for Final Approval granted on April 2, 2024.
- o. *Meza v. Argus Management Company, LLC, et al.*, Los Angeles County, Case No. 21STCV31612; Motion for Final Approval granted on May 20, 2024.
- p. *Wade v. Mallory Safety and Supply LLC*, Siskiyou County, Case No. 23CV00951; Motion for Final Approval granted on July 11, 2024.
- q. *Snell v. Shasta Community Health Center*, Shasta County, Case No. CVCV22-199416; Motion for Final Approval granted on November 12, 2024.
- r. *Arce v. Sammy's Woodfired Pizza*, San Diego County, Case No. 37-2023-00037670-CU-OE-CTL; Motion for Final Approval granted on January 10, 2025.
- s. *Ochoa, et al. v. La Tavola, LLC*, Napa County, Case No. 22CV000862; Motion for Final Approval granted on January 23, 2025.
- t. *Brown, et al. v. Fidelity Security Services, Inc.*, Los Angeles County, Case No. 21STCV31617; Motion for Final Approval granted on January 28, 2025.
- u. *Torres v. Lupton Excavation, Inc.*, Sacramento County, Case No. 34-2022-00317401-CU-OE-GDS; Motion for Final Approval granted on April 18, 2025.
- v. *Peterson v. PJ Printers*, Orange County, Case No. 30-2022-01247546-CU-OE-CTL; Motion for Final Approval granted on April 25, 2025.
- w. *Harris v. D&D Gear Incorporated dba Absolute Technologies, Inc.*, Orange County, Case No. 30-2021-01222330-CU-OE-CTL; Motion for Final Approval granted on April 25, 2025.

30. John G. Yslas is a Senior Partner at Wilshire Law Firm, PLC. He graduated from the University of California, Santa Barbara with High Honors in 1991 with Bachelor of Arts degrees in Psychology. He received his Juris Doctor from UCLA Law School in 1996.

31. Upon graduating from law school in 1996, John worked for a boutique law firm practicing general litigation which included employment law matters. Since 2000 (that is, the last 25 years) his practice has been exclusively focused on labor and employment matters including handling wage and hour class, collective and representative actions (including the California

1 Private Attorneys General Act, or “PAGA”), including in the international law firms of Morgan,
2 Lewis & Bockius LLP (where he was a senior associate), Foley & Lardner LLP (where he was a
3 partner and a national Vice Chair of the Labor and Employment Group), Norton Rose Fulbright
4 LLP (where he was a partner) and Seyfarth Shaw LLP (where he was a partner and member of the
5 Wage and Hour Practice Group). During his time at these law firms, John was the primary attorney
6 or took a major leading role in defending employers on numerous wage and hour class, collective
7 and representative actions.

8 32. In late June 2022 John left Seyfarth Shaw LLP and joined his current firm, Wilshire
9 Law Firm, PLC, to represent plaintiff employees. He has been and is handling many wage and
10 hour class and representative actions litigating such matters on behalf of plaintiff employees in
11 numerous Superior Courts and District Courts. From matters representing both plaintiffs and
12 defendants, he has successfully mediated the resolution of many wage and hour class, collective,
13 and representative actions. Just since starting to settle cases in late April 2023 John has already
14 successfully mediated matters in which he has been counsel or co-counsel resulting in **well over**
15 **\$200 million** in settlements and verdicts which are in the process of being finalized, and with
16 numerous upcoming mediations scheduled. In those and numerous other matters, he has managed
17 and assisted with the litigation and settlement of many wage and hour PAGA and class actions. In
18 those actions, he performed similar tasks as those performed in the course of prosecuting this
19 action. Indeed, John recently tried and prevailed in achieving a jury verdict in a wage and hour
20 class action in the matter of *Aguilar-Flores v. Javier’s – CC LLC*, Los Angeles County Superior
21 Court, Case No. 19STCV36438.

22 33. John has received numerous awards for his legal work. For example, from 2015 to
23 2018, he was listed in Los Angeles Super Lawyers for Employment Litigation (Thomson Reuters).
24 He has also served on numerous prominent boards and in other leadership positions, including
25 serving as Southern California Regional President for the Hispanic National Bar Association and
26 on the board of directors of the Mexican American Bar Foundation. John also previously served
27 on the 5-member Los Angeles Civil Service Commission, which generally oversees the personnel
28 decisions for the City of Los Angeles.

1 34. John has also published numerous blogs on labor and employment issues including
2 on wage and hour issues. For example, he published “Headline News: Wal-Mart v. Dukes-Impact
3 on Class Action Litigation” (while a partner with Foley & Lardner LLP) and “Are You Really
4 Protected From Wage-and-Hour Successor Liability in an Asset Purchase” (while a partner with
5 Seyfarth Shaw LLP). He has also been a presenter at numerous conferences, including being a
6 presenter involving the “Employment Law Update” at a National Employment Law Council
7 conference. He currently bills at an hourly rate of \$1,500.00.

8 35. Lisa B. Iturriaga is a Settlement Attorney at Wilshire Law Firm, PLC. She was
9 admitted to practice law in the State of California in 2021. Lisa graduated from University of South
10 Florida with a Bachelor of Science in Finance and a Bachelor of Arts in Marketing. She received
11 her Juris Doctor from Chapman University Dale E. Fowler School of Law. Since graduating, her
12 practice has been in insurance defense (previously) and employment law (currently). Since 2023,
13 she has exclusively worked on Plaintiff-side wage and hour cases. Lisa is also a member of the
14 California Employment Lawyers Association (CELA) Her current hourly rate is \$550.00.

15 36. Arman A. Salehi is a second-year Associate Attorney at Wilshire Law Firm, PLC.
16 He was admitted to practice law in the State of California in 2023. Arman graduated from the
17 University of California, Los Angeles with a Bachelor of Arts in Sociology. He received his Juris
18 Doctor from the University of California College of the Law, San Francisco (formerly known as
19 U.C. Hastings). Since November 2023, his practice has mainly been focused on wage and hour
20 class action litigation. His current hourly rate is \$500.00.

21 37. The reasonableness of my firm’s hourly rates is also supported by several surveys
22 of legal rates, including the following:

- 23 a. The 2022 Real Rate Report survey compiled by Wolters Kluwer, which presents the
24 real market rates of Los Angeles area attorneys who practice litigation. For that
25 category, the third quartile 2022 rate was \$1,045 per hour for partners and \$855 for
26 associates. Likewise, page 32 of the Report describes the rates charged by 183 Los
27 Angeles partners with “21 or more years of experience” and “[f]ewer than 21 years.”
28 For those categories, the third quartile Los Angeles partner rate in 2022 were \$1,133

per hour for 21 or more years and \$1,075 for attorneys with fewer than 21 years. A true and correct copy of portions of the 2022 Real Rate Report is attached hereto as **Exhibit 5**.

b. In an article entitled “Big Law Rates Topping \$2,000 Leave Value ‘In Eye of Beholder,’” written by Roy Strom and published by Bloomberg Law on June 9, 2022, the author describes how Big Law firms have crossed the \$2,000-per hour rate. The article also notes that law firm rates have been increasing by just under 3% per year. A true and correct copy of this article is attached hereto as **Exhibit 6**.

38. Plaintiff’s counsel elected to bear the contingency risk of this litigation for the benefit of the aggrieved employees, as well as for the State of California (who elected not to take the case after receiving the PAGA notice).

39. The risk to my office has been very significant, particularly if we would not be successful in pursuing this class action. In that case, we would have been left with no compensation for all the time taken in litigating this case. Indeed, we have taken on a number of class action cases that have resulted in thousands of attorney hours being expended and ultimately having certification denied or the defendant company going bankrupt. The contingent risk in these types of cases is very real and they do occur regularly. Furthermore, we were precluded from focusing on, or taking on, other cases which could have resulted in a larger, and less risky, monetary gain.

40. In the high-risk, high-cost practice of class action and PAGA litigation, Wilshire Law Firm, PLC has endured financial losses in several of its cases. I believe that the particular risk of taking on this high-cost, high-risk case supports an upward adjustment of the lodestar calculation.

41. Because most individuals cannot afford to pay for representation in litigation on an hourly basis, Wilshire Law Firm, PLC represents all of its employment law clients on a contingency fee basis. Pursuant to this arrangement, we are not compensated for our time unless we prevail at trial or successfully settle our clients’ cases. Because Wilshire Law Firm, PLC is taking the risk that we will not be reimbursed for our time unless our client settles or wins his or her case, we cannot afford to represent an individual employee on a contingency basis if, at the

1 end of our representation, we receive less than the amount of attorneys' fees negotiated with
2 defendant. It is therefore essential that we recover our requested fees when we settle cases if we
3 are to remain in practice so as to be able to continue representing other individuals in civil rights
4 employment disputes.

5 42. I am informed and believe that the efforts of my office have resulted in substantial
6 benefits to the aggrieved employees and the State of California. Through the efforts of my office
7 and Plaintiff in this case, a fair and reasonable resolution has been reached. I am informed and
8 believe that, without the efforts of my office, the Labor Code and Wage Order violations alleged
9 in the complaint would have gone completely unremedied. The attorneys' fees award provided for
10 in the settlement is therefore reasonable given the result achieved.

11 43. The Parties propose using ILYM Group, Inc. ("ILYM") to administer the
12 Settlement. The Settlement Administrator Costs in the amount of \$4,550.00 are reasonable, given
13 the tasks to be performed by the Settlement Administrator, including, but not limited to, the
14 following duties: mailing and re-mailing (if necessary) checks to approximately 336 aggrieved
15 employees and the LWDA; establishing a gross settlement fund; preparing and submitting to
16 aggrieved employees and government entities all appropriate tax filings and forms; distributing the
17 attorneys' fees and costs; keeping the Parties timely apprised of the performance of all obligations
18 under the Settlement; and voiding uncashed or undeliverable checks to issue those funds to the
19 California Controller's Unclaimed Property Fund. Plaintiff respectfully requests that the Court
20 approve the requested costs. A true and correct copy of ILYM's estimate for administration costs
21 is attached to this declaration as **Exhibit 7**.

22 I declare under penalty of perjury under the laws of the State of California and the United
23 States that the foregoing is true and correct.

24 Executed on December 23, 2025, at Los Angeles, California.

25
26 
27 _____
28 Arrash T. Fattahi

EXHIBIT 1

WILSHIRE LAW FIRM, PLC

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Colin M. Jones, Esq.
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John G. Yslas, Esq.
Jon Teller, Esq.
Johnny Ogata, Esq.
Tae Kim, Esq.

Benjamin H. Haber, Esq.
Christina M. Le, Esq.
Daniel Kramer, Esq.
Arsiné Grigoryan, Esq.
Arrash T. Fattahi, Esq.
Zachary D. Greenberg, Esq.
Aram Boyadjian, Esq.

March 6, 2024

LWDA

Attn. PAGA Administrator
1515 Clay Street, Ste. 801
Oakland, CA 94612
(Via Online Submission)

Moreno Valley SNF, LLC
26940 E. Hospital Road
Moreno Valley, CA 92555
(Via Certified Mail, Return Receipt Requested)
#9489 0090 0027 6579 6140 57

CSC-Lawyers Incorporating Service
Agent for Service of Process for: Moreno Valley SNF, LLC
2710 Gateway Oaks Drive, Suite 150N
Sacramento, CA 95833
(Via Certified Mail, Return Receipt Requested)
#9489 0090 0027 6579 6140 64

Moreno Valley SNF, LLC
140 N. Union Ave., Suite 320
Farmington, UT 84025
(Via Certified Mail, Return Receipt Requested)
#9489 0090 0027 6579 6140 71

Re: ***Dominic Piotrowski v. Moreno Valley SNF, LLC***
Notice of Labor Code Violations and PAGA Penalties

To Whom It May Concern:

Please be advised that my office has been retained by Dominic Piotrowski ("Plaintiff") to pursue a Labor Code Private Attorneys General Act ("PAGA") representative action (Cal. Lab. Code §§ 2699, *et seq.*) against his former employer, Moreno Valley SNF, LLC ("Defendant"). The purpose of this letter is to comply with PAGA and set forth the facts and theories of California Labor Code violations which we allege Defendant engaged in with respect to Plaintiff and all of Defendant's Aggrieved Employees.

Plaintiff wishes to pursue this action on behalf of himself as an aggrieved employee, on behalf of

the State of California, as well as on behalf of all other persons who worked for Defendant in California as a non-exempt or hourly-paid employee at any time within the applicable statutory period (hereafter, the “Aggrieved Employees”).

Plaintiff and the Aggrieved Employees suffered the Labor Code violations described below.

Plaintiff Employment with Defendant

Defendant owns/owned and operates/operated an industry, business, and establishment within the State of California, including Riverside County. As such, and based upon all the facts and circumstances incident to Defendant’s business in California, Defendant is subject to the California Labor Code, Wage Orders issued by the Industrial Welfare Commission (“IWC”), and the California Business & Professions Code.

Plaintiff Dominic Piotrowski is a California resident who works for Defendants in Riverside County, California as an hourly-paid, non-exempt employee from May 2023 to December 2023.

During Plaintiff’s employment for Defendants, Defendants paid Plaintiff an hourly wage and classified him as non-exempt from overtime. Defendants typically scheduled Plaintiff to work at least five days in a workweek and at least eight hours per day, but Plaintiff regularly worked more than eight hours in a workday and more than forty (40) hours in a workweek.

Throughout Plaintiff’s employment, Defendants failed to pay for all hours worked (including minimum, straight time, and overtime wages), failed to provide Plaintiff with legally compliant meal periods, failed to authorize and permit Plaintiff to take rest periods, failed to timely pay all final wages to Plaintiff when Defendants terminated his employment, failed to furnish accurate wage statements to Plaintiff, and failed to indemnify Plaintiff for expenditures. As discussed below, Plaintiff’s experience working for Defendants was typical and illustrative.

Defendant Failed to Pay for All Hours Worked, Including Minimum, Straight Time, and Overtime Wages

Under California law, an employer must pay for all hours worked by an employee. “Hours worked” is the time during which an employee is subject to the control of an employer, and includes all the time the employee is suffered or permitted to work, whether or not required to do so.

In addition, Labor Code § 510 provides that employees in California shall not be employed more than eight hours in any workday or forty (40) hours in a workweek unless they receive additional compensation beyond their regular wages in amounts specified by law.

Labor Code §§ 1194 and 1198 also provide that employees in California shall not be employed more than eight hours in any workday unless they receive additional compensation beyond their regular wages in amounts specified by law. Additionally, Labor Code § 1198 states that the employment of an employee for longer hours than those fixed by the IWC is unlawful.

Throughout the statutory period, Defendants maintained a policy and practice of not paying Plaintiff and the Aggrieved Employees for all hours worked, including minimum, straight time, and overtime wages. Defendants required Plaintiff and the Aggrieved Employees to work “off-the-clock”, uncompensated, by, for example, requiring Plaintiff and the Aggrieved Employees to work during their meal breaks. Some of this unpaid work should have been paid at the overtime rate. In failing to pay for all hours worked, Defendants also failed to maintain accurate records of the hours Plaintiff and the Aggrieved Employees worked.

Throughout the statutory period, Defendants wrongfully failed to include non-discretionary bonuses, commissions, incentive pay, production pay, performance pay, and/or shift differentials in the calculation of Plaintiff’s and the other Aggrieved Employees regular rate of pay used to calculate their overtime rate for the payment of overtime wages. Plaintiff and the other Aggrieved Employees earned non-discretionary bonuses, commissions, incentive pay, production pay, performance pay, and/or shift differentials in the same pay periods where they worked overtime hours. Accordingly, Defendants failed to compensate Plaintiff and the Aggrieved Employees for all overtime compensation they were owed.

As a result, Defendant is liable to Plaintiff and the Aggrieved Employees for the civil penalties provided for in Labor Code §§ 210, 1197.1, and 2699(f)(2) for failing to pay for all hours worked, including minimum, straight time, and overtime wages.

Failure to Provide Meal Periods

Under California law, employers have an affirmative obligation to relieve employees of all duty in order to take their first 30-minute, duty-free meal periods no later than the start of sixth hour of work in a workday, and to allow employees to take their second 30-minute, duty-free meal period no later than the start of the eleventh hour of work in the workday. Further, employees are entitled to be paid one hour of additional wages for each workday they were not provided with all required meal period(s).

Despite these legal requirements, Defendants wrongfully failed to provide Plaintiff and the Aggrieved Employees with legally compliant meal periods. Defendants regularly, but not always, required Plaintiff and the Aggrieved Employees to work in excess of five consecutive hours a day without providing a 30-minute, uninterrupted, and duty-free meal period for every five hours of work, or without compensating Plaintiff and the Aggrieved Employees for meal periods that were not provided by the end of the fifth hour of work or tenth hour of work. Instead, Defendants continued to assert control over Plaintiff and the Aggrieved Employees by requiring, pressuring, or encouraging them to perform work tasks which could not be completed without working in lieu of taking mandatory meal periods, or by denying Plaintiff and the Aggrieved Employees permission to take a meal period. Accordingly, Defendants’ policy and practice was not to provide meal periods to Plaintiff and the Aggrieved Employees in compliance with

California law. Defendants also maintained a policy and practice of not recording the times that Plaintiff and the Aggrieved Employees took meal periods, if they were provided.

Plaintiff and the Aggrieved Employees are thus entitled to be paid one hour of additional wages for each workday he or she was not provided with all required meal period(s). Defendant, however, regularly failed to pay Plaintiff and the Aggrieved Employees the additional wages to which they were entitled for meal periods and that were not provided.

As a result, Defendant is liable to Plaintiff and the Aggrieved Employees for the civil penalties provided for in Labor Code §§ 210 and 2699(f)(2) for failing to provide meal periods and pay meal period premium wages.

Failure to Authorize and Permit Rest Periods

Employers are required by California law to authorize and permit breaks of ten uninterrupted minutes for each four hours of work or major fraction of four hours (i.e. more than two hours). Thus, for example, if an employee's work time is six hours and ten minutes, the employee is entitled to two rest breaks. Each failure to authorize rest breaks as so required is itself a violation of California's rest break laws.

Throughout the statutory period, Defendants have wrongfully failed to authorize and permit Plaintiff and the Aggrieved Employees to take legally compliant rest periods. Defendants regularly required Plaintiff and the Aggrieved Employees to work in excess of four consecutive hours a day without Defendants authorizing and permitting them to take a 10-minute, uninterrupted, duty-free rest period for every four hours of work (or major fraction of four hours), or without compensating Plaintiff and the Aggrieved Employees for rest periods that were not authorized or permitted. Instead, Defendants continued to assert control over Plaintiff and the Aggrieved Employees by requiring, pressuring, or encouraging them to perform work tasks which could not be completed without working in lieu of taking mandatory rest periods, or by denying Plaintiff and the Aggrieved Employees permission to take a rest period. Accordingly, Defendants' policy and practice was to not authorize and permit Plaintiff and the Aggrieved Employees to take rest periods in compliance with California law.

Plaintiff and the Aggrieved Employees are thus entitled to be paid one hour of additional wages for each workday he or she was not authorized and permitted to take all required rest period(s). Defendant, however, regularly failed to pay Plaintiff and the Aggrieved Employees the additional wages to which they were entitled for rest periods and that they were not authorized and permitted to take.

As a result, Defendant is liable to Plaintiff and the Aggrieved Employees for the civil penalties provided for in Labor Code §§ 210 and 2699(f)(2) for failing to authorize and permit rest periods and pay rest period premium wages.

Failure to Pay All Earned Wages Twice Per Month

Based on its failure to pay Plaintiff and the Aggrieved Employees for all wages as discussed above, Defendant also violated Labor Code § 204.

Labor Code § 204 requires employers to pay employees all earned wages two times per month. Throughout the statute of limitations period applicable to this cause of action, employees were entitled to be paid twice a month at their regular rates, including all meal period premium wages owed, rest period premium wages owed, and wages owed for overtime hours worked. However, during all such times, Defendant systematically failed and refused to pay the employees all wages due, and failed to pay those wages twice a month, in that employees were not paid all wages for all meal periods not provided by Defendant, all wages for all rest periods not authorized and permitted by Defendant, and all wages for all hours worked. As a result, Defendant owes employees the legally required wages for unpaid wages, and Plaintiff and the Aggrieved Employees suffered damages in those amounts.

Moreover, Defendant is liable to Plaintiff and the Aggrieved Employees for the civil penalties provided for in Labor Code § 210 for failing to pay all earned wages twice per month.

Failure to Maintain Accurate Records of Hours Worked and Meal Periods

Plaintiff seeks penalties under California Labor Code § 1174(d). Pursuant to California Labor Code § 1174.5, any person, including any entity, employing labor who willfully fails to maintain accurate and complete records required by California Labor Code § 1174 is subject to a penalty under § 1174.5. Pursuant to the applicable IWC Order § 7(A)(3), every employer shall keep time records showing when the employee begins and ends each work period. Meal periods and total hours worked daily shall also be recorded.

Defendant, however, failed to maintain accurate records of hours worked and all meal periods taken or missed by Plaintiff and the Aggrieved Employees.

Defendant's failure to provide and maintain records required by the California Labor Code and the applicable IWC Wage Orders deprived Plaintiff and the Aggrieved Employees the ability to know, understand and question the accuracy and frequency of meal periods, and the accuracy of their hours worked stated in Defendant's records. Therefore, Plaintiff and the Aggrieved Employees had no way to dispute the resulting failure to pay wages, all of which resulted in an unjustified economic enrichment to Defendant. As a direct result, Plaintiff and the Aggrieved Employees have suffered and continue to suffer, substantial losses related to the use and enjoyment of such wages, lost interest on such wages and expenses and attorney's fees in seeking to compel Defendant to fully perform its obligation under state law, all to their respective damage in amounts according to proof at trial. As a result of Defendant's knowing failure to comply with the California Labor Code and applicable IWC Wage Orders, Plaintiff and the Aggrieved Employees have also suffered an injury in that they were prevented from knowing, understanding, and disputing the wage payments paid to them.

Failure to Timely Pay All Wages at Termination

Labor Code §§ 201 and 202 provide that if an employer discharges an employee, the wages earned and unpaid at the time of discharge are due and payable immediately, and that if an employee voluntarily leaves his or her employment, his or her wages shall become due and payable not later than seventy-two (72) hours thereafter, unless the employee has given seventy-two (72) hours previous notice of his or her intention to quit, in which case the employee is entitled to his or her wages at the time of quitting.

Within the applicable statute of limitations, the employment of Plaintiff and many other Aggrieved Employees ended, i.e., was terminated by quitting or being discharged, and the employment of others will be terminated. However, during the relevant time period, Defendant failed, and continues to fail to pay Plaintiff and terminated Aggrieved Employees, without abatement, all wages required to be paid by Labor Code sections 201 and 202 either at the time of discharge, or within seventy-two (72) hours of their leaving Defendant's employment. These unpaid wages include wages for unpaid work time (including minimum, straight time, and overtime wages), missed meal period premium wages, and missed rest period premium wages.

Defendant's conduct violates Labor Code §§ 201 and 202. Labor Code § 203 provides that if an employer willfully fails to pay wages owed, in accordance with sections 201 and 202, then the wages of the employee shall continue as a penalty wage from the due date, and at the same rate until paid or until an action is commenced; but the wages shall not continue for more than thirty (30) days.

Accordingly, Plaintiff and the Aggrieved Employees are entitled to recover from Defendant their additionally accruing wages for each day they were not paid, at their regular hourly rate of pay, up to thirty (30) days maximum pursuant to Labor Code § 203.

Moreover, Defendant is liable to Plaintiff and the Aggrieved Employees for the civil penalties provided for in Labor Code § 2699(f)(2) for failing to timely pay all wages at termination.

Failure to Furnish Accurate Itemized Wage Statements

Labor Code § 226(a) provides that every employer shall furnish each of his or her employees an accurate itemized wage statement in writing showing nine pieces of information, including: (1) gross wages earned, (2) total hours worked by the employee, (3) the number of piece-rate units earned and any applicable piece rate if the employee is paid on a piece-rate basis, (4) all deductions, provided that all deductions made on written orders of the employee may be aggregated and shown as one item, (5) net wages earned, (6) the inclusive dates of the period for which the employee is paid, (7) the name of the employee and the last four digits of his or her social security number or an employee identification number other than a social security number, (8) the name and address of the legal entity that is the employer, and (9) all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate by the employee. An

employee is presumed to suffer an injury if this information is missing. (Lab. Code § 226(e)(2)(B)(iii).)

The statute further provides: “An employee suffering injury as a result of a knowing and intentional failure by an employer to comply with subdivision (a) is entitled to recover the greater of all actual damages or fifty dollars (\$50) for the initial pay period in which a violation occurs and one hundred dollars (\$100) per employee for each violation in a subsequent pay period, not to exceed an aggregate penalty of four thousand dollars (\$4,000), and is entitled to an award of costs and reasonable attorney’s fees.” (Lab. Code § 226(e)(1).)

Throughout the statutory period, Defendant failed to furnish Plaintiff and the Aggrieved Employees with accurate, itemized wage statements showing all applicable hourly rates, and all gross and net wages earned (including correct hours worked, correct wages for meal periods that were not provided in accordance with California law, and correct wages for rest periods that were not authorized and permitted to take in accordance with California law).

Because Defendant violated Labor Code § 226, Plaintiff and similarly Aggrieved Employees suffered injury and damage to their statutorily protected rights. Accordingly, Plaintiff and similarly Aggrieved Employees are entitled to recover from Defendant the greater of their actual damages caused by Defendant’s failure to comply with Labor Code § 226(a), or an aggregate penalty not exceeding four thousand dollars (\$4,000) per employee.

Moreover, Defendant is liable to Plaintiff and the Aggrieved Employees for the civil penalties provided for in Labor Code § 226.3 for failing to furnish accurate itemized wage statements.

Failure to Indemnify for Necessary Expenditures

Labor Code § 2802(a) provides that employers shall indemnify his or her employees for all necessary business expenditures or losses that have been incurred by the employees in direct discharge of his or her duties. Throughout the statute of limitations period applicable to this cause of action, Defendant wrongfully required Plaintiff and the Aggrieved Employees to pay expenses that they incurred in direct discharge of their duties for Defendant. Plaintiff and the Aggrieved Employees regularly paid out-of-pocket for necessary employment-related expenses, including, without limitation, use of personal cellphone for work related purposes Plaintiff and the Aggrieved Employees incurred substantial expenses as a direct result of performing their job duties for Defendant, but Defendant failed to indemnify Plaintiff and the Aggrieved Employees for these employment-related expenses.

As a result, Defendant is liable to Plaintiff and the Aggrieved Employees for the civil penalties provided for in Labor Code §§ 2802 and 2699(f)(2) for failing to indemnify Plaintiff and the Aggrieved Employees for necessary business expenditures.

Action for Civil Penalties Under PAGA

In light of the above, Plaintiff alleges that Defendant violated the following provisions of the Labor Code with respect to the Aggrieved Employees:

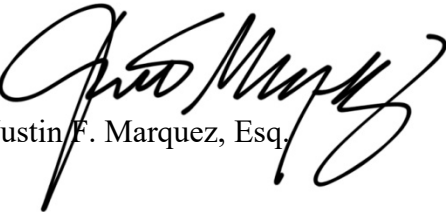
1. Labor Code § 204, 510, 1194, 1197, and 1198 by failing to pay for all hours worked, including minimum wages, straight time wages, and overtime wages;
2. Labor Code § 226.7 and applicable Wage Orders by failing to provide meal periods;
3. Labor Code § 226.7 and applicable Wage Orders by failing to authorize and permit rest periods;
4. Labor Code § 204 by failing to pay all earned wages two times per month;
5. California Labor Code § 1174.5 and applicable Wage Orders by failing to maintain accurate records of hours worked and meal periods taken or missed;
6. Labor Code §§ 201 to 203 by willfully failing to pay all wages owed at termination;
7. Labor Code § 226 by failing to provide accurate itemized wage statements; and
8. Labor Code § 2802 by failing to indemnify for necessary expenditures;

Therefore, on behalf of all Aggrieved Employees, Plaintiff seeks applicable penalties related to the violations alleged above pursuant to the PAGA. These include, but are not limited to, penalties under Labor Code §§ 210, 226.3, 1174.5, 1197.1, and 2699(f)(2).

Plaintiff has placed Defendant on notice by mailing a certified copy of this correspondence, as indicated on the first page. Thank you for your attention to this matter. If you have any questions, please do not hesitate to contact me.

Sincerely,

WILSHIRE LAW FIRM



Justin F. Marquez, Esq.

EXHIBIT 2

PAGA SETTLEMENT AGREEMENT

This PAGA Settlement Agreement (“Agreement”) is made by and between plaintiff Dominic Piotrowski (“Plaintiff”) on the one hand, and defendant Moreno Valley SNF, LLC (“Defendant”) on the other hand. The Agreement refers to Plaintiff and Defendant collectively as “Parties,” or individually as “Party.”

1. DEFINITIONS.

- 1.1. “Action” means the Plaintiff’s representative lawsuit alleging wage and hour violations against Defendant captioned *Dominic Piotrowski v. Moreno Valley SNF, LLC*, Case No. CVRI2400503, pending in the Superior Court of the State of California, County of Riverside.
- 1.2. “Administrator” means ILYM Group, Inc., the neutral entity the Parties have agreed to appoint to administer the Settlement.
- 1.3. “Administration Expenses Payment” means the amount the Administrator will be paid from the Gross Settlement Amount to reimburse its reasonable fees and expenses in accordance with the Administrator’s “not to exceed” bid submitted to the Court in connection with approval of this Settlement.
- 1.4. “Aggrieved Employee” means a person employed by Defendant in California and classified as a non-exempt or hourly-paid employee who worked for Defendant during the PAGA Period.
- 1.5. “Aggrieved Employee Data” means Aggrieved Employee identifying information in Defendant’s possession including the Aggrieved Employee’s name, last-known mailing address, Social Security number, and number of PAGA Pay Periods.
- 1.6. “Aggrieved Employee Address Search” means the Administrator’s investigation and search for current Aggrieved Employee mailing addresses using all reasonably available sources, methods and means including, but not limited to, the National Change of Address database, skip traces, and direct contact by the Administrator with Aggrieved Employees.
- 1.7. “Court” means the Superior Court of California, County of Riverside.
- 1.8. “Defense Counsel” means Grace Y. Horoupian and Harrison M. Zator of Fisher & Phillips LLP.
- 1.9. “Effective Date” means the date by when both of the following have occurred: (a) the Court enters a Judgment on its Order Approving the PAGA Settlement and (b) the Judgment is final. The Judgment is final as of the latest of the following occurrences: (a) the day the Court enters Judgment assuming no appeal is filed; or (b) if a timely appeal is filed, the date of final resolution of that appeal (including any requests for rehearing

and/or petitions for writs of certiorari) resulting in final judicial approval of the Settlement.

- 1.10. “Gross Settlement Amount” means \$300,000.00 which is the total amount Defendant agrees to pay under the Settlement except as provided in Paragraph 8 below. The Gross Settlement Amount will be used to pay Individual PAGA Payments, the LWDA PAGA Payment, PAGA Counsel Fees Payment, PAGA Counsel Litigation Expenses Payment, and the Administrator’s Expenses Payment.
- 1.11. “Individual PAGA Payment” means the Aggrieved Employee’s pro rata share of 25% of the PAGA Penalties calculated according to the number of Pay Periods the Aggrieved Employee worked during the PAGA Period.
- 1.12. “Judgment” means the judgment entered by the Court based upon the Approval Order.
- 1.13. “LWDA” means the California Labor and Workforce Development Agency, the agency entitled, under Labor Code section 2699, subd. (i).
- 1.14. “LWDA PAGA Payment” means the 75% of the PAGA Penalties paid to the LWDA under Labor Code section 2699, subd. (i).
- 1.15. “Net Settlement Amount” means the Gross Settlement Amount, less the following payments in the amounts approved by the Court: PAGA Counsel Fees Payment, PAGA Counsel Litigation Expenses Payment, and the Administration Expenses Payment. The remainder is to be paid to Aggrieved Employees as Individual PAGA Payments and the LWDA PAGA Payment.
- 1.16. “PAGA Counsel” means Arrash T. Fattahi and Arman A. Salehi of Wilshire Law Firm, PLC, the attorneys representing the Plaintiff in the Action.
- 1.17. “PAGA Counsel Fees Payment” and “PAGA Counsel Litigation Expenses Payment” mean the amounts allocated to PAGA Counsel for reimbursement of reasonable attorneys’ fees and expenses, respectively, incurred to prosecute the Action.
- 1.18. “PAGA Pay Period” means any Pay Period during which an Aggrieved Employee worked for Defendant for at least one day during the PAGA Period.
- 1.19. “PAGA Period” means the period from March 6, 2023 to December 23, 2024.
- 1.20. “PAGA” means the Private Attorneys General Act (Labor Code §§ 2698. et seq.).
- 1.21. “PAGA Notice” means Plaintiff’s March 6, 2024, letter to Defendant and the LWDA providing notice pursuant to Labor Code section 2699.3, subd. (a).

- 1.22. “PAGA Penalties” means the total amount of PAGA civil penalties to be paid from the Gross Settlement Amount, allocated 25% to the Aggrieved Employees and 75% to LWDA in settlement of PAGA claims.
- 1.23. “Plaintiff” means Dominic Piotrowski, the named plaintiff in the Action.
- 1.24. “Approval Order” means the Court Order Granting Approval of PAGA Settlement.
- 1.25. “Released PAGA Claims” means the claims being released by Plaintiff, PAGA Counsel, and Aggrieved Employees as described in Paragraph 5 below.
- 1.26. “Released Parties” means Defendant and each of its former and present directors, officers, shareholders, owners, partners, managers, members, employees, agents, attorneys, insurers, predecessors, successors, assigns, parents, subsidiaries, and affiliates.
- 1.27. “Settlement” means the disposition of the Action effected by this Agreement and the Judgment.
- 1.28. “Defendant” means named Defendant Moreno Valley SNF, LLC.

2. RECITALS.

- 2.1. On January 30, 2024, Plaintiff commenced this Action by filing a Class Action Complaint against Defendant for: failure to pay minimum and straight time wages; failure to pay overtime wages; failure to provide meal periods; failure to authorize and permit rest periods; failure to timely pay final wages at termination; failure to provide accurate itemized wage statements; failure to indemnify employees for expenditures; and unfair business practices (the “Class Action”). On July 21, 2025, Plaintiff filed a First Amended Complaint, dismissing the class claims due to the existence of an arbitration agreement, and adding a cause of action for civil penalties under PAGA (the “FAC”). The FAC is the operative complaint in the Action (the “Operative Complaint.”) Defendant denies the allegations in the Operative Complaint, denies any failure to comply with the laws identified in in the Operative Complaint and denies any and all liability for the causes of action alleged. This Agreement shall not be construed as an admission of fault or wrongdoing by the Released parties, or any of them.
- 2.2. Pursuant to Labor Code section 2699.3, subd. (a), Plaintiff gave timely written notice to Defendant and the LWDA by sending the PAGA Notice. Plaintiff’s LWDA case number is LWDA-CM-1015008-24.
- 2.3. On October 23, 2024, the Parties participated in an all-day mediation presided over by Monique Ngo-Bonnici, Esq., which led to this Agreement to settle the Action. The Parties agree that the terms and conditions of this Agreement are the result of lengthy, intensive arms-length negotiations between the Parties supervised by an

experienced wage-and-hour mediator.

- 2.4. Prior to mediation, Plaintiff obtained, through informal discovery, a sampling of time and pay records for the Aggrieved Employees, the number of Pay Periods and Aggrieved Employees in the PAGA Period, and documents that described Defendant's policies and procedures during the PAGA Period.
- 2.5. The Parties, PAGA Counsel and Defense Counsel represent that they are not aware of any other pending matter or action asserting claims that will be extinguished or affected by the Settlement.

3. MONETARY TERMS.

- 3.1. Gross Settlement Amount. Except as otherwise provided by Paragraph 8 below, Defendant promises to pay \$300,000.00 and no more as the Gross Settlement Amount. Defendant has no obligation to pay the Gross Settlement Amount prior to the deadline stated in Paragraph 4.3 of this Agreement. The Administrator will disburse the entire Gross Settlement Amount without asking or requiring Aggrieved Employees to submit any claim as a condition of payment. None of the Gross Settlement Amount will revert to Defendant.
- 3.2. Payments from the Gross Settlement Amount. The Administrator will make and deduct the following payments from the Gross Settlement Amount, in the amounts specified by the Court in the Approval Order:
 - 3.2.1. To PAGA Counsel: A PAGA Counsel Fees Payment of not more than 35% of the Gross Settlement Amount, which is currently estimated to be \$105,000.00 and PAGA Counsel Litigation Expenses Payment of not more than \$30,000.00. Defendant will not oppose requests for Court approval of these payments provided that they do not exceed these amounts. Plaintiff and/or PAGA Counsel will file an application or motion for PAGA Counsel Fees Payment and PAGA Litigation Expenses Payment. If the Court approves a PAGA Counsel Fees Payment and/or a PAGA Counsel Litigation Expenses Payment less than the amounts requested, the Administrator will allocate the remainder to the Net Settlement Amount. Released Parties shall have no liability to PAGA Counsel or any other Plaintiff's Counsel arising from any claim to any portion of the PAGA Counsel Fees Payment and/or PAGA Counsel Litigation Expenses Payment. The Administrator will pay the PAGA Counsel Fees Payment and PAGA Counsel Expenses Payment using one or more IRS 1099 Forms. PAGA Counsel assumes full responsibility and liability for taxes owed on the PAGA Counsel Fees Payment and the PAGA Counsel Litigation Expenses Payment and holds Released Parties harmless, and indemnifies Released Parties, from any dispute or controversy regarding any division or sharing of any of these payments.
 - 3.2.2. To the Administrator: An Administrator Expenses Payment not to exceed \$4,550.00 except for a showing of good cause and as approved by the Court. To the extent the Administration Expenses are less, or the Court approves payment less than

\$4,550.00, the Administrator will retain the remainder in the Net Settlement Amount.

3.2.3. To the LWDA and Aggrieved Employees: PAGA Penalties in the amount to be paid from the Net Settlement Amount, with 75% allocated to the LWDA PAGA Payment and 25% allocated to the Individual PAGA Payments.

3.2.3.1. The Administrator will calculate each Individual PAGA Payment by (a) dividing the amount of the Aggrieved Employees' 25% share of PAGA Penalties by the total number of PAGA Period Pay Periods worked by all Aggrieved Employees during the PAGA Period and (b) multiplying the result by each Aggrieved Employee's PAGA Period Pay Periods. Aggrieved Employees assume full responsibility and liability for any taxes owed on their Individual PAGA Payment.

3.2.3.2. If the Court approves PAGA Penalties of less than the amount requested, the Administrator will allocate the remainder to the Net Settlement Amount. All payments to the Aggrieved Employees under this Settlement shall be characterized as non-wage penalties, and the Administrator will report the Individual PAGA Payments on IRS 1099 Forms.

4. SETTLEMENT FUNDING AND PAYMENTS.

4.1. Aggrieved Employee Pay Periods. Based on a review of its records to the date of mediation, Defendant estimates there are approximately 336 Aggrieved Employees who worked a total of 8,509 PAGA Pay Periods.

4.2. Aggrieved Employee Data. Within 14 days of the Approval Order, Defendant will deliver the Aggrieved Employee Data to the Administrator in the form of a Microsoft Excel spreadsheet. To protect Aggrieved Employee' privacy rights, the Administrator must maintain the Aggrieved Employee Data in confidence, use the Aggrieved Employee Data only for purposes of this Settlement and for no other purpose, and restrict access to the Aggrieved Employee Data to Administrator employees who need access to the Aggrieved Employee Data to effect and perform under this Agreement. Defendant has a continuing duty to immediately notify PAGA Counsel if it discovers that the Aggrieved Employee Data omitted employee identifying information and to provide corrected or updated Aggrieved Employee Data as soon as reasonably feasible. Without any extension of the deadline by which Defendant must send the Aggrieved Employee Data to the Administrator, the Parties and their counsel will expeditiously use best efforts, in good faith, to reconstruct or otherwise resolve any issues related to missing or omitted Aggrieved Employee Data.

4.3. Funding of Gross Settlement Amount. The Parties have agreed that Defendant shall fund the Gross Settlement Amount in two equal installments: the first installment of \$150,000 shall be made within 30 days of approval of the Settlement, and the second and final installment of \$150,000 shall be made within 90 days of the first installment.

4.4. Payments from the Gross Settlement Amount. Within 14 days after Defendant fully funds the Gross Settlement Amount, the Administrator will mail checks for all Individual PAGA Payments, the LWDA PAGA Payment, the Administration Expenses Payment, the PAGA Counsel Expenses Payment, and PAGA Counsel Litigation Expenses Payment. Disbursement of the PAGA Counsel Litigation Expenses Payment shall not precede disbursement of Individual PAGA Payments.

4.4.1. The Administrator will issue checks for the Individual PAGA Payments and send them to the Aggrieved Employees via First Class U.S. Mail, postage prepaid. The face of each check shall prominently state the date (not less than 180 days after the date of mailing) when the check will be voided. The Administrator will cancel all checks not cashed by the void date. Before mailing any checks, the Administrator must update the recipients' mailing addresses using the National Change of Address Database.

4.4.2. The Administrator must conduct an Aggrieved Employee Address Search for all Aggrieved Employees whose checks are returned undelivered without USPS forwarding address. Within 7 days of receiving a returned check, the Administrator must re-mail checks to the USPS forwarding address provided or to an address ascertained through the Aggrieved Employee Address Search. The Administrator need not take further steps to deliver checks to Aggrieved Employees whose re-mailed checks are returned as undelivered. The Administrator shall promptly send a replacement check to any Aggrieved Employee whose original check was lost or misplaced, requested by the Aggrieved Employee prior to the void date.

4.4.3. For any Aggrieved Employee whose Individual PAGA Payment check is uncashed and cancelled after the void date, the Administrator shall transmit the funds represented by such checks to the California Controller's Unclaimed Property Fund in the name of the Aggrieved Employee, thereby leaving no "unpaid residue" subject to the requirements of California Code of Civil Procedure Section 384, subd. (b).

4.4.4. The payment of Individual PAGA Payments shall not obligate Defendant to confer any additional benefits or make any additional payments to the Aggrieved Employees (such as 401(k) contributions or bonuses) beyond those specified in this Agreement.

5. RELEASES OF CLAIMS. Effective on the date when Defendant fully funds the entire Gross Settlement Amount, Plaintiff, Aggrieved Employees, and PAGA Counsel will release claims against all Released Parties as follows:

5.1. Plaintiff's Release. Plaintiff and his respective former and present spouses, representatives, agents, attorneys (including PAGA Counsel), heirs, administrators, successors, and assigns generally, release and discharge Released Parties from all claims, transactions, or occurrences that occurred during the PAGA Period, including, but not limited to: all claims that were, or reasonably could have been, alleged, based on the

facts contained in the Operative Complaint and/or the PAGA Notice (“Plaintiff’s Release”). Plaintiff’s Release does not extend to any claims or actions to enforce this Agreement, or to any claims for vested benefits, unemployment benefits, disability benefits, social security benefits, workers’ compensation benefits that arose at any time, or based on occurrences outside the PAGA Period. Plaintiff acknowledges that Plaintiff may discover facts or law different from, or in addition to, the facts or law that Plaintiff now knows or believes to be true but agrees, nonetheless, that Plaintiff’s Release shall be and remain effective in all respects, notwithstanding such different or additional facts or Plaintiff’s discovery of them.

- 5.2. Plaintiff’s Waiver of Rights Under California Civil Code Section 1542. For purposes of Plaintiff’s Release, Plaintiff expressly waives and relinquishes the provisions, rights, and benefits, if any, of section 1542 of the California Civil Code, which reads:

“A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.”

- 5.3. Release by Aggrieved Employees: All Aggrieved Employees are deemed to release, on behalf of themselves and their respective former and present representatives, agents, attorneys, heirs, administrators, successors, and assigns, the Released Parties from all claims for civil penalties under the California Private Attorneys’ General Act (Labor Code section 2698, et seq.) that were alleged, or reasonably could have been alleged, based on the PAGA Period facts stated in the Operative Complaint and/or Plaintiff’s PAGA Notice to the LWDA that accrued at any time during the PAGA Period.

- 5.4. Release by PAGA Counsel: PAGA Counsel release on behalf of their present and former attorneys, employees, agents, successors and assigns the Released Parties from all claims for PAGA Fees incurred in connection with the Operative Complaint and the PAGA Period facts stated in the Operative Complaint and/or the PAGA Notice.

6. MOTION OR APPLICATION FOR APPROVAL OF SETTLEMENT. The Parties agree to jointly prepare and file an application or motion for approval of this Settlement.

- 6.1. Plaintiff’s Responsibilities. Plaintiff will prepare and deliver to Defense Counsel all documents necessary for obtaining approval of this Settlement under Labor Code Section 2699, subd. (f)(2)) including (i) a draft proposed Order Granting Approval of PAGA Settlement; (ii) a signed declaration from the Administrator attaching its “not to exceed” bid for administering the Settlement and attesting to its willingness to serve; competency; operative procedures for protecting the security of Aggrieved Employee Data; amounts of insurance coverage for any data breach, defalcation of funds or other misfeasance; all facts relevant to any actual or potential conflicts of interest with Aggrieved Employees or the LWDA; and the nature and extent of any financial relationship with Plaintiff, PAGA Counsel or Defense Counsel; (iii) a signed declaration from PAGA Counsel firm attesting to its timely transmission to the LWDA of all

necessary PAGA documents (initial notice of violations (Labor Code section 2699.3, subd. (a)), Operative Complaint (Labor Code section 2699, subd. (1)(1)), this Agreement (Labor Code section 2699, subd. (1)(2)); (iv) a redlined version of the parties' Agreement showing all modifications made to the Model Agreement ready for filing with the Court; and (v) all facts relevant to any actual or potential conflict of interest with Aggrieved Employees and/or the Administrator. In their Declarations, Plaintiff and PAGA shall aver that they are not aware of any other pending matter or action asserting claims that will be extinguished or adversely affected by the Settlement.

6.2. Responsibilities of PAGA Counsel. PAGA Counsel and Defense Counsel are jointly responsible for expeditiously finalizing and filing the application or motion for approval of this Settlement no later than 30 days after the full execution of this Agreement and, if necessary, obtaining a prompt hearing date for the motion and appearing in Court to advocate in favor of the motion. PAGA Counsel is responsible for delivering the Court's Approval Order to the Administrator.

6.3. Duty to Cooperate. If the Parties disagree on any aspect of the proposed application or motion for approval of this Settlement and/or the supporting declarations and documents, PAGA Counsel and Defense Counsel will expeditiously work together on behalf of the Parties by meeting in person or by telephone, and in good faith, to resolve the disagreement. If the Court does not grant the motion for approval of this Settlement or conditions its approval on any material change to this Agreement, PAGA Counsel and Defense Counsel will expeditiously work together on behalf of the Parties by meeting in person or by telephone, and in good faith, to modify the Agreement and otherwise satisfy the Court's concerns.

7. SETTLEMENT ADMINISTRATION.

7.1. Selection of Administrator. The Parties have jointly selected ILYM Group, Inc. to serve as the Administrator and verified that, as a condition of appointment, ILYM Group, Inc. agrees to be bound by this Agreement and to perform, as a fiduciary, all duties specified in this Agreement in exchange for payment of Administration Expenses. The Parties and their Counsel represent that they have no interest or relationship, financial or otherwise, with the Administrator other than a professional relationship arising out of prior experiences administering settlements.

7.2. Employer Identification Number. The Administrator shall have and use its own Employer Identification Number for purposes of calculating payroll tax withholdings and providing reports state and federal tax authorities.

7.3. Qualified Settlement Fund. The Administrator shall establish a settlement fund that meets the requirements of a Qualified Settlement Fund ("QSF") under US Treasury Regulation section 468B-1.

7.4. Notice to Aggrieved Employees. All checks for the Individual PAGA Payment mailed to each Aggrieved Employee shall be accompanied by a notice letter from the Administrator, substantially in the form attached to this Agreement as **Exhibit A**, subject to Court's approval ("Settlement Notice"). Aggrieved Employees will be given notice of entry of Judgment by the Administrator who shall post the Judgment entered by the Court for 120 days on the settlement website. Information regarding the settlement website, which shall be established and maintained by the Administrator, will be provided in the Settlement Notice.

7.5. Final Accounting and Declaration. Within 7 days after the Administrator disburses all funds in the Gross Settlement Amount, the Administrator shall provide PAGA Counsel and Defense Counsel with a final accounting, detailing its disbursements of all payments made under this Agreement. If requested by the Parties and/or the Court, at least 14 days before any deadline set by the Court, the Administrator shall prepare and provide PAGA Counsel and Defense Counsel, a signed declaration attesting to its due diligence and compliance with all of its obligations under this Agreement. The Administrator shall supplement its declaration as needed or requested by the Parties and/or the Court. PAGA Counsel is responsible for filing the Administrator's declaration in Court.

7.6. Administrator Duties. The Administrator has a duty to perform or observe all tasks to be performed or observed by the Administrator contained in this Agreement or otherwise.

8. AGGRIEVED EMPLOYEE SIZE ESTIMATES AND ESCALATOR CLAUSE. Based on its records, Defendant estimates that, as of October 23, 2024, there are approximately 336 Aggrieved Employees who worked 8,509 Pay Periods during the PAGA Period. If the number of Pay Periods in the PAGA Period exceeds 8,509 by more than 10%, meaning if the number of total Pay Periods is 9,360 or more, the Gross Settlement Amount shall be increased by the percentage that the actual number of Pay Periods exceeds 9,360. Alternatively, Defendant may elect to end the PAGA Period applicable to the Released Claims on the date that the total number of Pay Periods reaches 9,360.

9. CONTINUING JURISDICTION OF THE COURT. The Parties agree that, after entry of Judgment, the Court will retain jurisdiction over the Parties, Action, and the Settlement solely for purposes of (i) enforcing this Agreement and/or Judgment, (ii) addressing settlement administration matters, and (iii) addressing such post-Judgment matters as are permitted by law.

9.1. Waiver of Right to Appeal. Provided the Judgment is consistent with the terms and conditions of this Agreement, specifically including the PAGA Counsel Fees Payment and PAGA Counsel Litigation Expenses Payment, the Parties, their respective counsel waive all rights to appeal from the Judgment, including all rights to post-judgment and appellate proceedings, the right to file motions to vacate judgment, motions for new trial, extraordinary writs, and appeals. The waiver of appeal does not

include any waiver of the right to oppose such motions, writs or appeals. If another party appeals the Judgment, the Parties' obligations to perform under this Agreement will be suspended until such time as the appeal is finally resolved and the Judgment becomes final, except as to matters that do not affect the amount of the Net Settlement Amount.

10. ADDITIONAL PROVISIONS.

10.1. No Admission of Liability or Representative Manageability for Other Purposes.

This Agreement represents a compromise and settlement of highly disputed claims. Nothing in this Agreement is intended or should be construed as an admission by Defendant that any of the allegations in the Operative Complaint have merit or that Defendant has any liability for any claims asserted; nor should it be intended or construed as an admission by Plaintiff that Defendant's defenses in the Action have merit. The Parties agree that representative treatment is for purposes of this Settlement only. If, for any reason the Court does not approve this Settlement, Defendant reserves all available defenses to the claims in the Action, and Plaintiff reserves the right to contest Defendant's defenses. The Settlement, this Agreement and Parties' willingness to settle the Action will have no bearing on, and will not be admissible in connection with, any litigation (except for proceedings to enforce or effectuate the Settlement and this Agreement).

10.2. Integrated Agreement. Upon execution by all Parties and their counsel, this Agreement together with its attached exhibits shall constitute the entire agreement between the Parties relating to the Settlement, superseding any and all oral representations, warranties, covenants, or inducements made to or by any Party.

10.3. Attorney Authorization. PAGA Counsel and Defense Counsel separately warrant and represent that they are authorized by Plaintiff and Defendant, respectively, to take all appropriate action required or permitted to be taken by such Parties pursuant to this Agreement to effectuate its terms, and to execute any other documents reasonably required to effectuate the terms of this Agreement including any amendments to this Agreement.

10.4. Cooperation. The Parties and their counsel will cooperate with each other and use their best efforts, in good faith, to implement the Settlement by, among other things, modifying the Settlement Agreement, submitting supplemental evidence and supplementing points and authorities as requested by the Court. In the event the Parties are unable to agree upon the form or content of any document necessary to implement the Settlement, or on any modification of the Agreement that may become necessary to implement the Settlement, the Parties will seek the assistance of a mediator and/or the Court for resolution.

10.5. No Prior Assignments. The Parties separately represent and warrant that they have not directly or indirectly assigned, transferred, encumbered, or purported to assign, transfer, or encumber to any person or entity and portion of any liability, claim, demand,

action, cause of action, or right released and discharged by the Party in this Settlement.

- 10.6. No Tax Advice. Neither Plaintiff, PAGA Counsel, Defendant nor Defense Counsel are providing any advice regarding taxes or taxability, nor shall anything in this Settlement be relied upon as such within the meaning of United States Treasury Department Circular 230 (31 CFR Part 10, as amended) or otherwise.
- 10.7. Modification of Agreement. This Agreement, and all parts of it, may be amended, modified, changed, or waived only by an express written instrument signed by all Parties or their representatives, and approved by the Court.
- 10.8. Agreement Binding on Successors. This Agreement will be binding upon, and inure to the benefit of, the successors of each of the Parties.
- 10.9. Applicable Law. All terms and conditions of this Agreement and its exhibits will be governed by and interpreted according to the internal laws of the state of California, without regard to conflict of law principles.
- 10.10. Cooperation in Drafting. The Parties have cooperated in the drafting and preparation of this Agreement. This Agreement will not be construed against any Party on the basis that the Party was the drafter or participated in the drafting.
- 10.11. Confidentiality. To the extent permitted by law, all agreements made, and orders entered during Action and in this Agreement relating to the confidentiality of information shall remain confidential until a motion for approval is filed with the Court.
- 10.12. Use and Return of Aggrieved Employee Data. Information provided to PAGA Counsel pursuant to Cal. Evid. Code §1152, and all copies and summaries of the PAGA Data provided to PAGA Counsel by Defendant in connection with the mediation, other settlement negotiations, or in connection with the Settlement, may be used only with respect to this Settlement, and no other purpose, and may not be used in any way that violates any existing contractual agreement, statute, or rule of court. Not later than 90 days after the Administrator discharges its obligation to pay out of all Settlement funds, Plaintiff shall destroy all paper and electronic versions of Aggrieved Employee Data received from Defendant unless, prior to the Administrator's payment of all Settlement Funds, Defendant makes a written request to PAGA Counsel for the return, rather than the destructions, of Aggrieved Employee Data.
- 10.13. Headings. The descriptive heading of any section or paragraph of this Agreement is inserted for convenience of reference only and does not constitute a part of this Agreement.
- 10.14. Calendar Days. Unless otherwise noted, all reference to "days" in this Agreement shall be to calendar days. In the event any date or deadline set forth in this Agreement falls on a weekend or federal legal holiday, such date or deadline shall be on the first business day thereafter.

- 10.15. Notice. All notices, demands or other communications between the Parties in connection with this Agreement will be in writing and deemed to have been duly given as of the third business day after mailing by United States mail, or the day sent by email or messenger, addressed as follows:

To Plaintiff:

Arrash T .Fattahi
arrash.fattahi@wilshirelawfirm.com
Arman A. Salehi
arman.salehi@wilshirelawfirm.com
Wilshire Law Firm, PLC
660 S. Figueroa Street, Sky Lobby
Los Angeles, CA 90017
Telephone: (213) 784-3830
Facsimile: (213) 381-9989

To Defendant:

Grace Y. Horoupian
ghoroupian@fisherphillips.com
Harrison M. Zator
hzator@fisherphillips.com
FISHER & PHILLIPS LLP
2050 Main Street, Suite 1000
Irvine, California 92614
Telephone: (949) 851-2424
Facsimile: (949) 851-0152

- 10.16. Execution in Counterparts. This Agreement may be executed in one or more counterparts by facsimile, electronically (i.e. DocuSign), or email which for purposes of this Agreement shall be accepted as an original. All executed counterparts and each of them will be deemed to be one and the same instrument if counsel for the Parties will exchange between themselves signed counterparts. Any executed counterpart will be admissible in evidence to prove the existence and contents of this Agreement.

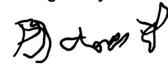
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10.17. Stay of Litigation. The Parties agree that upon the execution of this Agreement the litigation shall be stayed, except to effectuate the terms of this Agreement. The Parties further agree that upon the signing of this Agreement that pursuant to CCP section 583.330 to extend the date to bring a case to trial under CCP section 583.310 for the entire period of this settlement process.

Dated: 12/9/2025 _____

Signed by:

5E0739530E9346F

Dominic Piotrowski
Plaintiff

Dated: 12/11/2025 _____



WILSHIRE LAW FIRM, PLC
Arrash T. Fattahi
Arman A. Salehi
Attorneys for Plaintiff

Dated: _____

By: _____
Title: _____
Moreno Valley SNF, LLC
Defendant

Dated: _____

FISHER & PHILLIPS LLP
Grace Y. Horoupian
Harrison M. Zator

Attorneys for Defendant

10.17. Stay of Litigation. The Parties agree that upon the execution of this Agreement the litigation shall be stayed, except to effectuate the terms of this Agreement. The Parties further agree that upon the signing of this Agreement that pursuant to CCP section 583.330 to extend the date to bring a case to trial under CCP section 583.310 for the entire period of this settlement process.

Dated: _____
Dominic Piotrowski
Plaintiff

Dated: _____
WILSHIRE LAW FIRM, PLC
Arrash T. Fattahi
Arman A. Salehi
Attorneys for Plaintiff

Dated: 12/10/25
By: CHC
Title: ADMINISTRATOR
Moreno Valley SNF, LLC
Defendant

Dated: December 10, 2025
H. Zator
FISHER & PHILLIPS LLP
Grace Y. Horoupian
Harrison M. Zator
Attorneys for Defendant

Theresa Chan

From: no-reply@formassembly.com
Sent: Friday, December 19, 2025 3:24 PM
To: Theresa Chan
Subject: Thank you for your Proposed Settlement Submission

12/19/2025 03:23:37 PM

Thank you for your submission to the Labor and Workforce Development Agency.

Item submitted: Proposed Settlement

On 12/19/2025 03:23:37 PM your Proposed Settlement was successfully processed for case number LWDA-CM-1015008-24

If you have questions or concerns regarding this submission or your case, please send an email to pagainfo@dir.ca.gov.

DIR PAGA Unit on behalf of
Labor and Workforce Development Agency

Website:

https://nam12.safelinks.protection.outlook.com/?url=http%3A%2F%2Flabor.ca.gov%2FPrivate_Attorneys_General_Act.htm&data=05%7C02%7Ctheresa.chan%40wilshirelawfirm.com%7C33cbbcb0d5924bb78d1d08de3f55ad0d%7C9ada260a4f194da187b814d372333753%7C1%7C0%7C639017834376704402%7CUnknown%7CTWFPbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiwlJlAuMDAwMCIsIlAiOiJXaW4zMilslkFOljoiTWFpbiIsIldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=tYb7ssqIfj9BvRoMfe5a82624QUd%2FfWkXaRKDY5iPAo%3D&reserved=0

EXHIBIT 3

To: «FirstName» «LastName»
«Address1» «Address2»
«City» «State» «Zip»

Enclosed please find a check in the amount of **[INDIVIDUAL SETTLEMENT SHARE]**.

You are receiving this check because of a lawsuit brought by Dominic Piotrowski ("Plaintiff") against Defendant Moreno Valley SNF, LLC ("Defendant") for civil penalties pursuant to the Private Attorneys General Act, California Labor Code § 2698, *et seq.* ("PAGA"). The lawsuit was filed in Riverside County Superior Court under Case CVRI2400503 (the "Action").

Plaintiff's Action against Defendant is for civil penalties pursuant to the PAGA, a law that allows Plaintiff to attempt to stand in the shoes of the government and to seek penalties on the government's behalf and on behalf of those employees who Plaintiff claims were "aggrieved" by Defendant's alleged unlawful conduct. Specifically, Plaintiff alleges that Defendant failed to comply with wage-and-hour laws as to non-exempt employees who worked for Defendant.

Defendant strongly denies these claims and maintains that it fully complied with all applicable wage-and-hour laws. Nevertheless, to avoid further costs and uncertainty from further litigation, Defendant agreed to settle the matter. The settlement covers Defendant and each of its former and present directors, officers, shareholders, owners, partners, managers, members, employees, agents, attorneys, insurers, predecessors, successors, assigns, parents, subsidiaries, and affiliates (all of whom are referred to here as the "Released Parties"). The Court has approved the settlement and release of claims described below. By settling this claim, Defendant and the Released Parties are not admitting they have done anything wrong, and they deny that they owe any penalties to the government or to you.

On **[insert date]**, the settlement was approved by the Court. A portion of the settlement is being paid to the government and a portion is being paid to each non-exempt employee who worked for Defendant in California from March 6, 2023 to December 23, 2024 (the "Aggrieved Employees"). You are receiving a portion of the settlement because Defendant's records indicate that you worked for Defendant from March 6, 2023 to December 23, 2024.

You will not be retaliated against for cashing the check. It is up to you if you cash your check or not. Checks that are not cashed within 180 days of issuance shall be sent to the California Controller's Unclaimed Property Fund. Regardless of what you do with the check issued to you, by law and Court order, you have released the Released Parties from the released claims described below. You cannot object to or opt out of the settlement.

One hundred percent (100%) of your payment under this settlement will be considered penalties and will be reported to the IRS and state tax authorities as non-wage income.

This settlement bars you and other Aggrieved Employees, for the period spanning March 6, 2023 to December 23, 2024, from pursuing all claims for PAGA penalties that were alleged, or reasonably could have been alleged, based on the PAGA Period facts stated in the Operative Complaint and the PAGA Notices and ascertained in the course of the Actions including, but not limited to, any claims for civil penalties based on Defendant's alleged: (a) failure to pay minimum, straight time, and overtime wages; (b) failure to provide legally compliant meal periods or pay meal period premiums; (c) failure to authorize and permit rest periods or pay rest period premiums; (d) failure to pay all earned wages twice per month; (e) failure to maintain accurate records of hours worked and meal periods; (f) failure to timely pay final wages at termination; (g) failure to furnish accurate wage statements, and (h) failure to reimburse or indemnify all necessary business expenses.

Do not call or write the Court or Office of the Clerk to ask questions about the settlement.

If you have any questions, you may call or write **[insert], at the following phone number or address: **[insert address and telephone number for Administrator's contact person]****

EXHIBIT 4

Wilshire Law Firm, PLC
Transaction Detail by Account
All Transactions

12/22/2025
Accrual Basis

Type	Date	Num	Memo	Amount	Balance
COS					
Mediation Fees					
	4/22/2024	PR33282	Mediation Fee	4,497.50	4,497.50
Total MEDIATION FEES				4,497.50	4,497.50
Expert Fees					
	10/24/2024	13311	Expert Fees	5,395.00	5,395.00
Total EXPERT FEES				5,395.00	5,395.00
Legal Expenses					
	3/8/2024		PAGA Fee	75.00	75.00
	10/18/2024	INV119229-01-01	Legal Research	2,060.00	2,060.00
	11/5/2024	851007765	Legal Research	63.32	63.32
Total LEGAL EXPENSES				2,198.32	2,198.32
Process Service Fees					
	3/7/2024	72813	Attorney Services	144.00	144.00
	3/7/2024		Attorney Services	6.00	6.00
	3/7/2024		Attorney Services	4.00	4.00
	3/7/2024	72844	Attorney Services	45.00	45.00
	3/27/2024	22524542	Attorney Services	19.30	19.30
	3/28/2024		Attorney Services	3.00	3.00
	4/17/2024	22668307	Attorney Services	19.30	19.30
	6/6/2024	22524542(2)	Attorney Services	1.00	1.00
	6/6/2024	22668307(2)	Attorney Services	1.00	1.00
	7/24/2025	CC073125TA-3060	Attorney Services	23.02	23.02
	11/14/2024	24134110	Attorney Services	42.64	42.64
	2/14/2025	24712688	Attorney Services	44.71	44.71
	5/9/2025	25336823	Attorney Services	23.02	23.02
	5/14/2025		Attorney Services	1.00	1.00
	7/1/2025	CC073125TA-629	Attorney Services	44.71	44.71
	7/9/2025	CC073125TA-3670	Attorney Services	2.00	2.00
	8/14/2025	CC083125TA-1378	Attorney Services	23.02	23.02
	10/13/2025	CC103125TA-1417	Attorney Services	44.71	44.71
Total PROCESS SERVICE FEES				491.43	491.43
Other Costs					
	3/6/2024	E-3184411	Printing Cost	7.60	7.60
	3/6/2024	E-3184410	Postage Cost	7.60	7.60
	3/6/2024	E-3184408	Postage Cost	7.60	7.60
Total OTHER COSTS				22.80	22.80
TOTAL				12,605.05	12,605.05

EXHIBIT 5



ELM Solutions

2022 Real Rate Report[®]

The industry's leading
analysis of law firm rates,
trends, and practices

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Report Use Considerations

2022 Real Rate Report

- Examines law firm rates over time
- Identifies rates by location, experience, firm size, areas of expertise, industry, and timekeeper role (i.e., partner, associate, and paralegal)
- Itemizes variables that drive rates up or down

All the analyses included in the report derive from the actual rates charged by law firm professionals as recorded on invoices submitted and approved for payment.

Examining real, approved rate information, along with the ranges of those rates and their changes over time, highlights the role these variables play in driving aggregate legal cost and income. The analyses can energize questions for both corporate clients and law firm principals.

Clients might ask whether they are paying the right amount for different types of legal services, while law firm principals might ask whether they are charging the right amount for legal services and whether to modify their pricing approach.

Some key factors¹ that drive rates²:

Attorney location - Lawyers in urban and major metropolitan areas tend to charge more when compared with lawyers in rural areas or small towns.

Litigation complexity - The cost of representation will be higher if the case is particularly complex or time-consuming; for example, if there are a large number of documents to review, many witnesses to depose, and numerous procedural steps, the case is likely to cost more (regardless of other factors like the lawyer's level of experience).

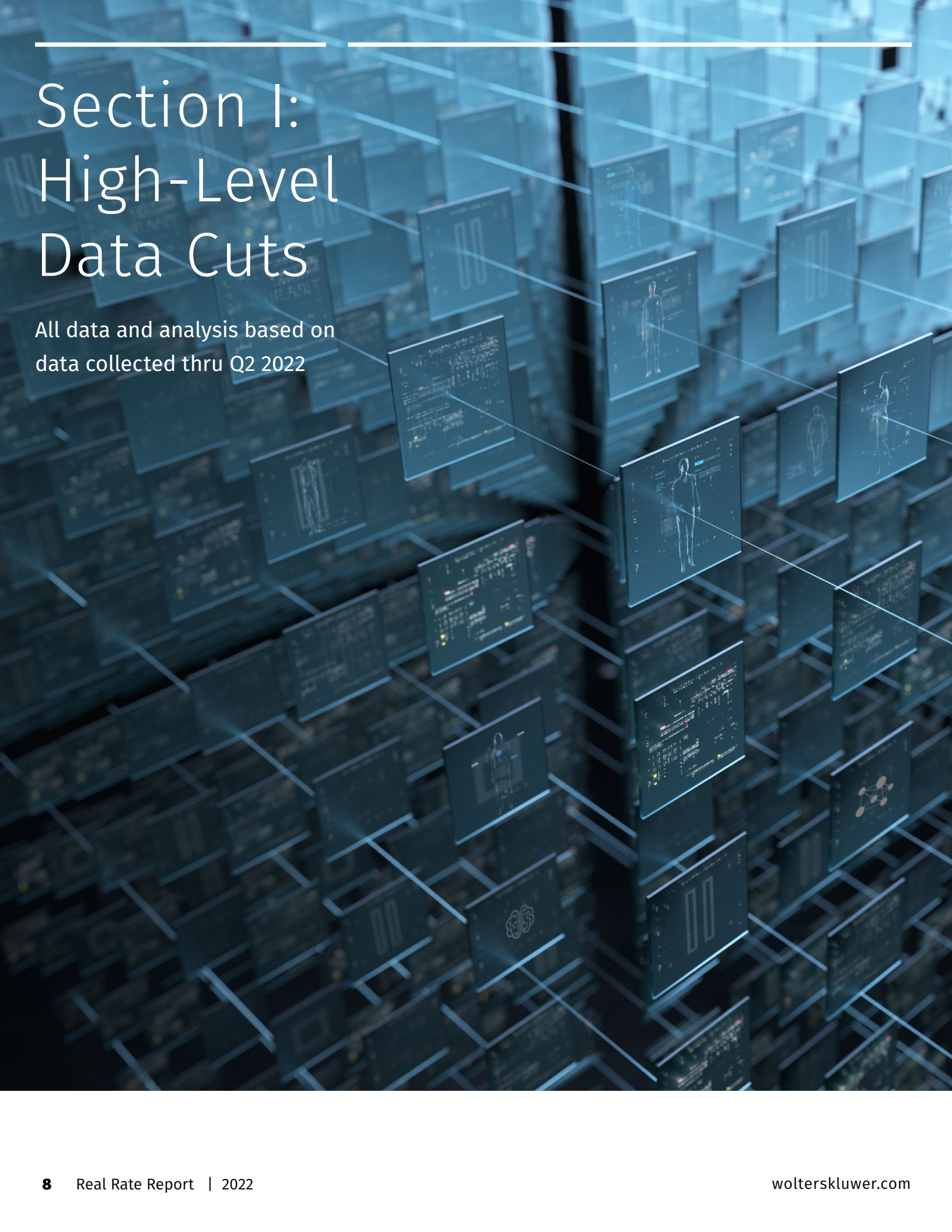
Years of experience and reputation - A more experienced, higher-profile lawyer is often going to charge more, but absorbing this higher cost at the outset may make more sense than hiring a less expensive lawyer who will likely take time and billable hours to come up to speed on unfamiliar legal and procedural issues.

Overhead - The costs associated with the firm's support network (paralegals, clerks, and assistants), document preparation, consultants, research, and other expenses.

Firm size - The rates can increase if the firm is large and has various timekeeper roles at the firm. For example, the cost to work with an associate or partner at a larger firm will be higher compared to a firm that has one to two associates and a paralegal.

¹ David Goguen, J.D., University of San Francisco School of Law (2020) Guide to Legal Services Billing Retrieved from: <https://www.lawyers.com/legal-info/research/guide-to-legal-services-billing-rates.html>

² Source: 2018 RRR. Factor order validated in multiple analyses since 2010



Section I: High-Level Data Cuts

All data and analysis based on
data collected thru Q2 2022

Section I: High-Level Data Cuts

Cities

By Matter Type

2022 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2022	2021	2020
Jackson MS	Litigation	Associate	56	\$55	\$225	\$250	\$178	\$203	\$175
	Non-Litigation	Partner	24	\$315	\$420	\$485	\$418	\$394	\$375
		Associate	25	\$55	\$126	\$255	\$155	\$125	\$259
Kansas City MO	Litigation	Partner	74	\$413	\$450	\$556	\$472	\$450	\$450
		Associate	50	\$252	\$329	\$385	\$319	\$316	\$305
	Non-Litigation	Partner	101	\$411	\$487	\$615	\$519	\$487	\$464
		Associate	73	\$250	\$320	\$385	\$322	\$312	\$285
Las Vegas NV	Non-Litigation	Partner	20	\$350	\$425	\$525	\$440	\$422	\$432
		Associate	11	\$238	\$267	\$368	\$301	\$297	\$282
Little Rock AR	Non-Litigation	Partner	11	\$215	\$215	\$308	\$264	\$256	\$298
Los Angeles CA	Litigation	Partner	322	\$516	\$725	\$1,045	\$799	\$739	\$702
		Associate	408	\$400	\$615	\$855	\$642	\$606	\$564
	Non-Litigation	Partner	521	\$596	\$868	\$1,201	\$903	\$902	\$858
		Associate	667	\$441	\$603	\$845	\$653	\$712	\$648

Section I: High-Level Data Cuts

Cities

By Matter Type

2022 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2022	2021	2020
Minneapolis MN	Non-Litigation	Associate	83	\$340	\$421	\$528	\$425	\$408	\$384
Nashville TN	Litigation	Partner	24	\$275	\$320	\$456	\$363	\$378	\$403
	Non-Litigation	Partner	78	\$412	\$484	\$576	\$505	\$481	\$470
		Associate	59	\$270	\$330	\$384	\$340	\$315	\$285
New Orleans LA	Litigation	Partner	47	\$290	\$332	\$412	\$343	\$330	\$340
		Associate	42	\$231	\$243	\$340	\$278	\$290	\$275
	Non-Litigation	Partner	32	\$295	\$347	\$405	\$419	\$380	\$391
		Associate	21	\$244	\$250	\$278	\$273	\$303	\$258
New York NY	Litigation	Partner	614	\$475	\$675	\$1,088	\$808	\$784	\$746
		Associate	631	\$323	\$460	\$729	\$545	\$527	\$509
	Non-Litigation	Partner	1,376	\$765	\$1,235	\$1,638	\$1,189	\$1,139	\$1,090
		Associate	1,809	\$550	\$776	\$1,050	\$796	\$766	\$716
Oklahoma City OK	Non-Litigation	Partner	14	\$235	\$338	\$393	\$337	\$319	\$311
Omaha NE	Litigation	Partner	12	\$293	\$339	\$353	\$329	\$338	\$341

Section I: High-Level Data Cuts

Cities

By Matter Type

2022 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2022	2021	2020
Rochester NY	Non-Litigation	Partner	12	\$270	\$360	\$488	\$386	\$341	\$446
		Associate	13	\$220	\$310	\$375	\$314	\$278	\$287
Sacramento CA	Non-Litigation	Partner	11	\$381	\$437	\$682	\$534	\$559	\$516
Salt Lake City UT	Litigation	Partner	14	\$246	\$353	\$468	\$363	\$333	\$379
	Non-Litigation	Partner	42	\$297	\$371	\$447	\$391	\$363	\$353
		Associate	22	\$220	\$240	\$270	\$248	\$247	\$228
San Diego CA	Litigation	Associate	23	\$151	\$225	\$300	\$255	\$258	\$264
	Non-Litigation	Partner	89	\$332	\$540	\$1,066	\$699	\$667	\$649
		Associate	71	\$250	\$325	\$424	\$373	\$378	\$351
San Francisco CA	Litigation	Partner	143	\$423	\$675	\$995	\$742	\$711	\$691
		Associate	98	\$325	\$430	\$731	\$525	\$517	\$470
	Non-Litigation	Partner	221	\$475	\$750	\$950	\$758	\$746	\$741
		Associate	151	\$338	\$486	\$702	\$545	\$563	\$507
San Jose CA	Litigation	Partner	33	\$654	\$921	\$1,133	\$916	\$907	\$864

Section I: High-Level Data Cuts

Cities

By Matter Type

2022 - Real Rates for Associate and Partner

Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2022	2021	2020
San Jose CA	Litigation	Associate	22	\$461	\$580	\$745	\$608	\$593	\$498
	Non-Litigation	Partner	50	\$660	\$864	\$1,303	\$969	\$985	\$887
		Associate	46	\$380	\$460	\$775	\$616	\$639	\$567
Seattle WA	Litigation	Partner	76	\$497	\$655	\$760	\$635	\$567	\$510
		Associate	61	\$394	\$468	\$530	\$447	\$453	\$395
	Non-Litigation	Partner	148	\$410	\$526	\$760	\$571	\$547	\$547
		Associate	113	\$310	\$395	\$502	\$422	\$401	\$377
St. Louis MO	Litigation	Partner	46	\$260	\$350	\$435	\$376	\$373	\$388
		Associate	17	\$197	\$225	\$250	\$228	\$237	\$232
	Non-Litigation	Partner	57	\$352	\$419	\$540	\$451	\$446	\$473
Tampa FL	Litigation	Partner	31	\$369	\$508	\$595	\$490	\$467	\$452
		Associate	15	\$269	\$298	\$368	\$316	\$302	\$306
Trenton NJ	Non-Litigation	Partner	21	\$408	\$600	\$700	\$569	\$620	\$581
		Associate	12	\$480	\$495	\$500	\$448	\$376	\$387

Section I: High-Level Data Cuts

Cities

By Years of Experience

2022 - Real Rates for Associate

Trend Analysis - Mean

City	Years of Experience	n	First Quartile	Median	Third Quartile	2022	2021	2020
Kansas City MO	3 to Fewer Than 7 Years	15	\$270	\$325	\$360	\$318	\$295	\$283
	7 or More Years	28	\$292	\$334	\$391	\$333	\$312	\$302
Los Angeles CA	Fewer Than 3 Years	63	\$429	\$595	\$654	\$556	\$524	\$488
	3 to Fewer Than 7 Years	144	\$486	\$688	\$838	\$662	\$626	\$530
	7 or More Years	171	\$351	\$550	\$840	\$600	\$634	\$586
Miami FL	3 to Fewer Than 7 Years	19	\$300	\$360	\$457	\$380	\$331	\$313
	7 or More Years	36	\$295	\$450	\$595	\$460	\$433	\$385
Minneapolis MN	Fewer Than 3 Years	11	\$374	\$405	\$446	\$408		\$230
	3 to Fewer Than 7 Years	27	\$340	\$451	\$510	\$421	\$358	\$356
	7 or More Years	27	\$423	\$468	\$585	\$478	\$438	\$392
Nashville TN	7 or More Years	12	\$219	\$245	\$345	\$282	\$266	\$262
New Orleans LA	3 to Fewer Than 7 Years	12	\$232	\$243	\$265	\$261	\$242	\$245
	7 or More Years	18	\$243	\$312	\$343	\$306	\$318	\$294
New York NY	Fewer Than 3 Years	142	\$443	\$622	\$775	\$629	\$600	\$652

Section I: High-Level Data Cuts

Cities

By Years of Experience

2022 - Real Rates for Partner

Trend Analysis - Mean

City	Years of Experience	n	First Quartile	Median	Third Quartile	2022	2021	2020
Kansas City MO	Fewer Than 21 Years	46	\$400	\$450	\$537	\$473	\$411	\$397
	21 or More Years	68	\$440	\$553	\$658	\$539	\$497	\$491
Las Vegas NV	Fewer Than 21 Years	12	\$284	\$381	\$495	\$389	\$349	\$343
	21 or More Years	13	\$350	\$425	\$515	\$468	\$456	\$472
Los Angeles CA	Fewer Than 21 Years	183	\$533	\$801	\$1,075	\$804	\$797	\$682
	21 or More Years	333	\$550	\$765	\$1,133	\$863	\$842	\$808
Memphis TN	Fewer Than 21 Years	14	\$288	\$331	\$380	\$345	\$317	\$328
	21 or More Years	15	\$355	\$415	\$425	\$394	\$382	\$375
Miami FL	Fewer Than 21 Years	57	\$370	\$450	\$598	\$490	\$498	\$443
	21 or More Years	104	\$388	\$581	\$749	\$584	\$580	\$536
Milwaukee WI	21 or More Years	16	\$302	\$454	\$613	\$589	\$515	\$530
Minneapolis MN	Fewer Than 21 Years	36	\$470	\$530	\$607	\$532	\$486	\$499
	21 or More Years	84	\$507	\$675	\$796	\$656	\$620	\$589
Nashville TN	Fewer Than 21 Years	28	\$375	\$405	\$535	\$449	\$405	\$397

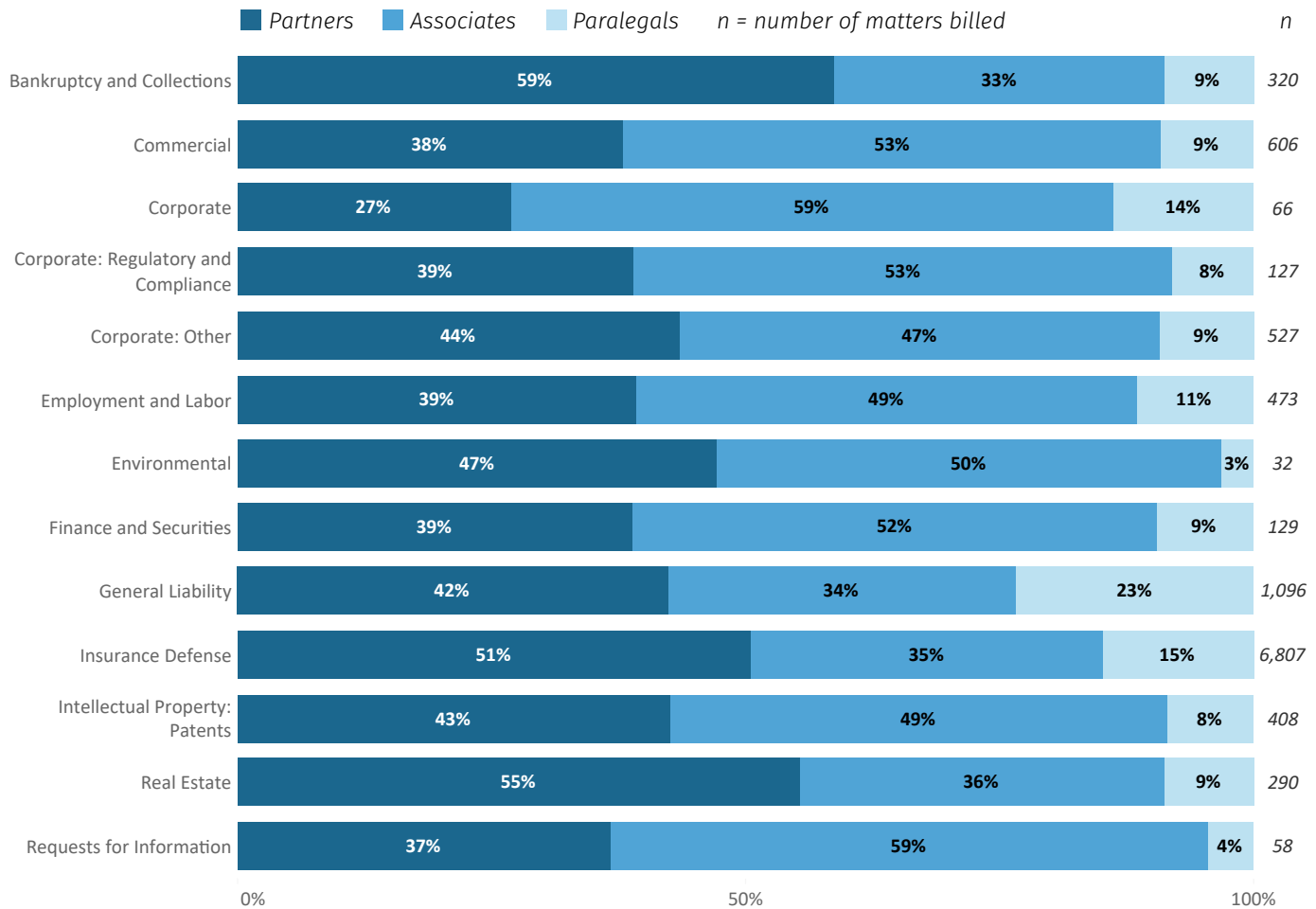
Section VI: Matter Staffing Analysis

All data and analysis based on
data collected thru Q2 2022

Section VI: Matter Staffing Analysis

Long Litigation Matters, More Than 100 Total Hours Billed

2019 to 2022 -- Percentage of Hours Billed per Matter



Section VII: Data Methodology

All data and analysis based on
data collected thru Q2 2022

Appendix: Data Methodology

Invoice Information

Data in Wolters Kluwer ELM Solutions' reference database and the 2022 Real Rate Report were taken from invoice line-item entries contained in invoices received and approved by participating companies.

Invoice data were received in the Legal Electronic Data Exchange Standard (LEDES) format (LEDES.org). The following information was extracted from those invoices and their line items:

- Law firm (which exists as a random number in the ELM Solutions reference database)
- Timekeeper ID (which exists as a random number in the ELM Solutions reference database)
- Matter ID (which exists as a random number in the ELM Solutions reference database)
- Timekeeper's position (role) within the law firm (partner, associate, paralegal, etc.)
- Uniform Task-Based Management System Code Set, Task Codes, and Activity Codes (UTBMS.com)
- Date of service
- Hours billed
- Hourly rate billed
- Fees billed

Non-Invoice Information

To capture practice area details, the matter ID within each invoice was associated with matter profiles containing areas of work in the systems of each company. The areas of work were then systematically categorized into legal practice areas. Normalization of practice areas was done based on company mappings to system-level practice areas available in the ELM Solutions system and by naming convention.

The majority of analyses included in this report have been mapped to one of 11 practice areas, further divided into sub-areas and litigation/non-litigation (for more information on practice areas and sub-areas, please refer to pages 232-234).

To capture location and jurisdiction details, law firms and timekeepers were systematically mapped to the existing profiles within ELM Solutions systems, as well as with publicly available data sources for further validation and normalization. Where city location information is provided, it includes any address within that city's defined Core-Based Statistical Area (CBSA) as defined by the Office of Management and Budget (OMB). The CBSAs are urban centers with populations of 10,000 or more and include all adjacent counties that are economically integrated with that urban center.

Where the analyses focus on partners, associates, and paralegals, the underlying data occasionally included some sub-roles, such as "senior partner" or "junior associate." In such instances, those timekeeper sub-roles were placed within the broader partner, associate, and paralegal segments.

Demographics regarding law firm size, location, and lawyer years of experience were augmented by incorporating publicly available information.

Appendix: Data Methodology

A Note on US Cities

Principal City	CBSA Name
Hartford, CT	Hartford-East Hartford-Middletown, CT
Honolulu, HI	Urban Honolulu HI
Houston, TX	Houston-The Woodlands-Sugar Land, TX
Indianapolis, IN	Indianapolis-Carmel-Anderson, IN
Jackson, MS	Jackson, MS
Jacksonville, FL	Jacksonville, FL
Kansas City, MO	Kansas City, MO-KS
Lafayette, LA	Lafayette, LA
Las Vegas, NV	Las Vegas-Henderson-Paradise, NV
Lexington, KY	Lexington-Fayette, KY
Little Rock, AR	Little Rock-North Little Rock-Conway, AR
Los Angeles, CA	Los Angeles-Long Beach-Anaheim, CA
Louisville, KY	Louisville/Jefferson County, KY-IN
Madison, WI	Madison, WI
Memphis, TN	Memphis-Forrest City, TN-MS-AR
Miami, FL	Miami-Fort Lauderdale-Pompano Beach, FL
Milwaukee, WI	Milwaukee-Waukesha, WI
Minneapolis, MN	Minneapolis-St. Paul-Bloomington, MN-WI
Nashville, TN	Nashville-Davidson-Murfreesboro-Franklin, TN
New Haven, CT	New Haven-Milford, CT
New Orleans, LA	New Orleans-Metairie, LA
New York, NY	New York-Newark-Jersey City, NY-NJ-PA
Oklahoma City, OK	Oklahoma City, OK
Omaha, NE	Omaha-Council Bluffs, NE-IA
Orlando, FL	Orlando-Kissimmee-Sanford, FL
Philadelphia, PA	Philadelphia-Camden-Wilmington, PA-NJ-DE-MD
Phoenix, AZ	Phoenix-Mesa-Chandler, AZ
Pittsburgh, PA	Pittsburgh, PA
Portland, ME	Portland-South Portland, ME
Portland, OR	Portland-Vancouver-Hillsboro, OR-WA
Providence, RI	Providence-Warwick, RI-MA
Raleigh, NC	Raleigh-Cary, NC
Reno, NV	Reno-Carson City-Fernley, NV

Appendix: Data Methodology

Bankruptcy and Collections

Chapter 11
Collections

General/Other
Workouts and Restructuring

Commercial (Commercial Transactions and Agreements)

Contract Breach or Dispute
General, Drafting, and Review
General/Other

Corporate¹

Antitrust and Competition
Corporate Development
General/Other
Governance
Information and Technology
Mergers, Acquisitions, and Divestitures

Partnerships and Joint Ventures
Regulatory and Compliance
Tax
Treasury
White Collar/Fraud/Abuse

Employment and Labor

ADA
Agreements
Compensation and Benefits
Discrimination, Retaliation, and Harassment/EEO
Employee Dishonesty/Misconduct
ERISA

General/Other
Immigration
Union Relations and Negotiations/NLRB
Wages, Tips, and Overtime
Wrongful Termination

Environmental

General/Other
Health and Safety

Superfund
Waste/Remediation

Finance and Securities

Commercial Loans and Financing
Debt/Equity Offerings
Fiduciary Services
General/Other

Investments and Other Financial Instruments
Loans and Financing
SEC Filings and Financial Reporting
Securities and Banking Regulations

General Liability

Asbestos/Mesothelioma
Auto and Transportation
Consumer Related Claims
Crime, Dishonesty and Fraud
General/Other

Personal Injury/Wrongful Death
Premises
Product and Product Liability
Property Damage
Toxic Tort

¹ All references to “Corporate: General/Other” in the Real Rate Report are the aggregation of all Corporate sub-areas excluding the Mergers, Acquisitions, and Divestitures sub-area and the Regulatory and Compliance sub-area.

EXHIBIT 6

Free Newsletter Sign Up

Business & Practice

Big Law Rates Topping \$2,000 Leave Value ‘In Eye of Beholder’

By Roy Strom

Column

June 9, 2022, 2:30 AM

Welcome back to the Big Law Business column on the changing legal marketplace written by me, Roy Strom. Today, we look at a new threshold for lawyers' billing rates and why it's so difficult to put a price on high-powered attorneys. Sign up to receive this column in your inbox on Thursday mornings. Programming note: Big Law Business will be off next week.

Some of the nation's top law firms are charging more than \$2,000 an hour, setting a new pinnacle after a two-year burst in demand.

Partners at Hogan Lovells and Latham & Watkins have crossed the threshold, according to court documents in bankruptcy cases filed within the past year.

Other firms came close to the mark, billing more than \$1,900, according to the documents. They include Kirkland & Ellis, Simpson Thacher & Bartlett, Boies Schiller Flexner, and Sidley Austin.

Simpson Thacher & Bartlett litigator Bryce Friedman, who helps big-name clients out of jams, especially when they're accused of fraud, charges \$1,965 every 60 minutes, according to a court document.

In need of a former acting US Solicitor General? Hogan Lovells partner Neal Katyal bills time at \$2,465 an hour. Want to hire famous litigator David Boies? That'll cost \$1,950 an hour (at least). Reuters was first to report their fees.

Eye-watering rates are nothing new for Big Law firms, which typically ask clients to pay higher prices at least once a year, regardless of broader market conditions.

"Value is in the eye of the beholder," said John O'Connor, a San Francisco-based expert on legal fees. "The perceived value of a good lawyer can reach into the multi-billions of dollars."

Kirkland & Ellis declined to comment on its billing rates. None of the other firms responded to requests to comment.

Charge It Up

Big Law firms are crossing the \$2,000-an-hour threshold after two years of surging rates driven by an increase in demand for lawyers.

Firm	Highest Billing Rate
Hogan Lovells	\$2,465
Latham & Watkins	\$2,075
Kirkland & Ellis	\$1,995
Simpson Thacher & Bartlett	\$1,965
Boies Schiller Flexner	\$1,950
Sidley Austin	\$1,900

Source: Court documents

Bloomberg Law

Law firms have been more successful raising rates than most other businesses over the past 15 years.

Law firm rates rose by roughly 40 percent from 2007 to 2020, or just short of 3 percent per year, Thomson Reuters Peer Monitor data show. US inflation rose by about 28% during that time.

The 100 largest law firms in the past two years achieved their largest rate increases in more than a decade, Peer Monitor says. The rates surged more than 6% in 2020 and grew another 5.6% through November of last year. Neither level had been breached since 2008.

The price hikes occurred during a once-in-a-decade surge in demand for law services, which propelled profits at firms to new levels. Fourteen law firms reported average profits per equity partner in 2021 over \$5 million, according to data from The American Lawyer. That was up from six the previous year.

The highest-performing firms, where lawyers charge the highest prices, have outperformed their smaller peers. Firms with leading practices in markets such as mergers and acquisitions, capital markets, and real estate were forced to turn away work at some points during the pandemic-fueled surge.

Firms receive relatively tepid pushback from their giant corporate clients, especially when advising on bet-the-company litigation or billion-dollar deals.

The portion of bills law firms collected—a sign of how willingly clients pay full-freight—rose during the previous two years after drifting lower following the Great Financial Crisis. Collection rates last year breached 90% for the first time since 2009, Peer Monitor data show.

Professional rules prohibit lawyers from charging “unconscionable” or “unreasonable” rates. But that doesn’t preclude clients from paying any price they perceive as valuable, said Jacqueline Vinaccia, a San Diego-based lawyer who testifies on lawyer fee disputes.

Lawyers’ fees are usually only contested when they will be paid by a third party.

That happened recently with Hogan Lovells’ Katyal, whose nearly \$2,500 an hour fee was contested in May by a US trustee overseeing a bankruptcy case involving a Johnson & Johnson unit facing claims its talc-based powders caused cancer.

The trustee, who protects the financial interests of bankruptcy estates, argued Katyal’s fee was more than \$1,000 an hour higher than rates charged by lawyers in the same case at Jones Day and Skadden Arps Slate Meagher & Flom.

A hearing on the trustee’s objection is scheduled for next week. Hogan Lovells did not respond to a request for comment on the objection.

Vinaccia said the firm’s options will be to reduce its fee, withdraw from the case, or argue the levy is reasonable, most likely based on Katyal’s extensive experience arguing appeals.

Still, the hourly rate shows just how valuable the most prestigious lawyers’ time can be—even compared to their highly compensated competitors.

“If the argument is that Jones Day and Skadden Arps are less expensive, then you’re already talking about the cream of the crop, the top-of-the-barrel law firms,” Vinaccia said. “I can’t imagine a case in which I might argue those two firms are more reasonable than the rates I’m dealing with.”

Worth Your Time

On Cravath: Cravath Swaine & Moore is heading to Washington, opening its first new office since 1973 by hiring former heads of the U.S. Securities and Exchange Commission and Federal Deposit Insurance Corporation. Meghan Tribe reports the move comes as Big Law firms are looking to add federal government expertise as clients face more regulatory scrutiny.

On Big Law Promotions: It’s rare that associates get promotions to partner in June, but Camille Vasquez is now a Brown Rudnick partner after she shot to fame representing Johnny Depp in his defamation trial against ex-wife Amber Heard.

On Working From Home: I spoke this week with Quinn Emanuel’s John Quinn about why he thinks law firm life is never going back to the office-first culture that was upset by the pandemic. Listen to the podcast [here](#).



That's it for this week! Thanks for reading and please send me your thoughts, critiques, and tips.

To contact the reporter on this story: Roy Strom in Chicago at rstrom@bloomberglaw.com

To contact the editors responsible for this story: Chris Opfer at copfer@bloomberglaw.com; John Hughes at jhughes@bloombergindustry.com

Documents

[Trustee's Objection](#)

Related Articles

[Overworked Big Law Can't Find Enough Lawyers With Demand Surging](#)

Dec. 9, 2021, 3:00 AM

[Never Underestimate Big Law's Ability to Raise Billing Rates](#)

Aug. 12, 2021, 3:00 AM

Law Firms

Simpson Thacher
Hogan Lovells
Jones Day
Skadden
Sidley Austin
Quinn Emanuel
Cravath Swaine & Moore
Latham & Watkins
Kirkland & Ellis
Boies Schiller Flexner

Topics

expert fees
compensation of bankruptcy attorney
acquisitions
U.S. trustees
financial markets
client-paid legal fees
data breaches

Companies

Johnson & Johnson
Thomson Reuters Corp

EXHIBIT 7

Case Name: Piotrowski v. Moreno Valley SNF, LLC
Wednesday, September 3, 2025

Requesting Attorney:

Arman A. Salehi, Esq. □
Wilshire Law Firm, PLC
arman.salehi@wilshirelawfirm.com
213.381.9988

ILYM Group Contact:

Lisa Mullins
ILYM Group, Inc.
Lisa@ilymgroup.com
714.878.8836

Estimate For Administrative Solutions: PAGA

KEY ASSUMPTIONS	
Total Number of Aggreived Employees	350
Estimated Percentage of Remails	15%
Certified Spanish Translation	No
ILYM Group Static Website	No
NCOA	Yes
Case Duration (Years)	1

Summary of ILYM Group, Inc.'s Fees & Expenses

Case Startup:	\$619.00
Distribution (Includes EIN, Bank Acct * /QSF Setup):	\$3,361.00
Case Conclusion:	\$570.00

Estimated ILYM Fees & Expenses: \$4,550.00

ILYM | GROUP, Inc.

CLASS ACTION ADMINISTRATION

Case Name: Piotrowski v. Moreno Valley SNF, LLC

Wednesday, September 3, 2025

Requesting Attorney's Name: Arman A. Salehi, Esq. □

Activity	Rate Type	Unit Cost	Volume	Amount
CASE STARTUP				
Initial Setup - <i>Import and Formatting of Data*</i>	Hourly	\$150.00	1	\$150.00
Project Manager (Case notification and maintenance)	Hourly	\$120.00	2	\$240.00
NCOA	Flat Rate	\$100.00	1	\$100.00
Toll-Free Customer Service Representative	Flat Rate	\$129.00	1	\$129.00

**ILYM assumes that data will be in a standard format. Client will be notified immediately if not in standard format to correct data or ILYM can convert to standard format @ \$150.00 per hour.*

Subtotal \$619.00

DISTRIBUTION (Includes EIN, Bank Acct /QSF Setup)*				
Distribution Setup & Management	Hourly	\$150.00	2	\$300.00
Account Reconciliation & Distribution Reporting	Hourly	\$125.00	2	\$250.00
Notice, Check, Stub & Release - (including 1099)	Per Check	\$1.50	350	\$525.00
USPS First Class 1oz Postage	Per Piece	\$0.74	350	\$259.00
Remails (Forward/Skip Trace Undeliverables)	Per Piece	\$2.00	39	\$77.00
Preparation of Taxes	Hourly	\$150.00	3	\$450.00
Annual Filing of Tax Return	Per Year	\$1,500.00	1	\$1,500.00

**Additional Bank fees may apply*

Subtotal \$3,361.00

CASE CONCLUSION				
Data Manager Final Reporting	Hourly	\$100.00	1	\$100.00
Process Unclaimed Funds	Flat Fee	\$350.00	1	\$350.00
Declaration	Hourly	\$120.00	1	\$120.00

Subtotal \$570.00

Estimated ILYM Fees & Expenses: \$4,550.00

ILYM Group's Terms and Conditions

All services to be provided by ILYM Group, Inc. (hereinafter, "ILYM") to Client shall be subject to the following terms and conditions:

Services: Subject to the terms hereof, ILYM agrees to provide the Client with Administration Services (hereinafter, "services") as specified in the Proposal provided to Client to which these Terms and Conditions are attached. The estimate is in good faith and does not cover any applicable taxes and fees. The estimate does not make provision for any services or class members/size not delineated in the request for proposal or stipulations. Such services do not in any way constitute legal services or advice. ILYM is performing its services as an Independent Contractor and neither it nor its employees shall be deemed to be employees of the Client.

Mailing and Data Conversion: ILYM's database administration assumes the Client will provide complete data that includes all information required to send notifications and complete the administration process. Data must be provided in a complete, consistent, standardized electronic format. ILYM's standard format is Microsoft Excel, however, ILYM may accept other formats at its discretion. Further developments or enhancements to non-standardized data will be billed to Client by ILYM on a time and materials basis, according to ILYM's Standard Rates.

Charges for Services: Charges to the Client for services shall be on a time and materials basis at our prevailing rates, as the same may change from time to time. Any fee estimates set forth in the proposal are estimates only, based on information provided by Client to ILYM. Actual fees charged by ILYM to Client may be greater or less than such estimate, and Client shall be responsible for the payment of all such charges and expenses in accordance with Section 5 hereof. Charges incurred related to resolving post distribution withholdings and related corrective files due to voids and re-issues of payments and related correspondence with state and federal taxing authorities will not be charged to the Client to the extent that funds are received from the taxing authorities offset these charges. ILYM may derive financial benefits from financial institutions in connection with the deposit and investment of settlement funds with such institutions, including without limitation, discounts on eligible banking services and fees, and loans at favorable rates.

Indemnification: Client will indemnify and hold ILYM (and the officers, employees, affiliates and agents harmless against any Losses incurred by ILYM, arising out of, in connection with, or related to (i) any breach of the terms by Client; (ii) the processing and handling of any payment by ILYM in accordance with Client's instructions, including without limitation, the imposition of any stop payment or void payment on any check or the wrongful dishonor of a check by ILYM pursuant to Client's instructions.

Payment of Charges: ILYM reserves the right to request payment of postage charges and 50% of the final administration charges at the start of the case. ILYM bills are due upon receipt unless otherwise negotiated and agreed to with the Client. In the event settlement terms provide that ILYM is to be paid out of the Settlement Fund, ILYM will request that Counsel endeavor to make alternate payment arrangements for ILYM 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, or no later than the time of disbursement. Decisions of the court and actions of the parties, including disapproval or withdrawal of a settlement, do not affect the Client's liability to ILYM for payment of services. Services are not provided on a contingency fee basis.

Confidentiality: ILYM maintain reasonable and appropriate security measures and safeguards to protect the security and confidentiality of Client data provided to ILYM by Client in connection herewith. Should ILYM ever be notified of any judicial order or other proceedings in which a third party seeks to obtain access to the confidential data created by or for the Client, ILYM will promptly notify the Client, unless prohibited by applicable law. The Client shall have the option to (1) provide legal representation at the Client's expense to avoid such access or (2) promptly reimburse ILYM for any of its costs, including attorneys' fees, reasonably incurred in avoiding, attempting to avoid or providing such access and not paid by the entity seeking the data. If ILYM is required, pursuant to a court order, to produce documents, disclose data, or otherwise act in contravention of the obligations imposed by this Agreement, or otherwise, with respect to maintaining the confidentiality, proprietary nature and secrecy of the produced documents or disclosed data, ILYM will not be liable for breach of said obligation.

Data Rights: ILYM does not convey nor does the Client obtain any right in the programs, system data, or materials utilized or provided by ILYM in the ordinary course of business in the performance of this Agreement.

Document Retention: Unless directed otherwise in writing by Client, ILYM will destroy undeliverable mail on the effective date of the settlement or the date that the disposition of the case is no longer subject to appeal or review, whichever is later. ILYM will maintain claim forms and other correspondence for one year after final distribution of funds or benefits, or until the date that the disposition of the case is no longer subject to appeal or review, whichever is later.

Limitation of damages: ILYM is not responsible to the Client for any special, consequential or incidental damages incurred by Client. Any liability of ILYM to the Client shall not exceed the total amount billed to the Client for the particular services that give rise to any loss.

Termination: The services to be provided under this Agreement may be terminated, at will by the Client upon at least 30 calendar days' prior written notice to ILYM. The Client's obligation to pay for services or projects in progress at the time of notice of withdrawal shall continue throughout that 30 day period. ILYM may terminate this Agreement (i) with 10 calendar days' prior written notice, if the Client is not current in payment of charges or (ii) in any event, upon at least 3 months' prior written notice to the Client.

Notice: Any notice required or permitted hereunder shall be in writing and shall be delivered personally, or sent by registered mail, postage prepaid, or overnight courier service to the responsible officer or principal of ILYM or the Client, as applicable, and shall be deemed given when so delivered personally, or, if mailed, five days after the date of deposit in United States mail, or, if sent by courier, one business day after delivery to such courier service.

Force Majeure: To the extent performance by ILYM of any of its obligations hereunder is substantially prevented by reason of any act of God or by reason of any other matter beyond ILYM's reasonable control, then such performance shall be excused and this Agreement, at ILYM's option, be deemed suspended during the continuation of such condition and for a reasonable time thereafter.

Waiver of Rights: No failure or delay on the part of a party in exercising any right hereunder will operate as a waiver of, or impair, any such right. No single or partial exercise of any such right will preclude any other or further exercise thereof or the exercise of any other right. No waiver of any such right will be effective unless given in a signed writing.

Jurisdiction: The parties hereto submit to the jurisdiction of the Court of the applicable case for purposes of any suit, action or proceeding to enforce any provision of, or based on any right arising out of, this Agreement. The parties hereto hereby waive any objection to the laying of venue of any such suit, action or proceeding in the Court.

Entire Agreement: These terms and conditions and the proposal embody the entire agreement between the parties with respect to the subject matter hereof, and cancels and supersedes all prior negotiations, representations, and agreements related thereto, either written or oral, except to the extent they are expressly incorporated herein. No changes in, additions to, or waivers of, the terms and conditions set forth herein will be binding upon any party, unless approved in writing by such party's authorized representative.