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Attorneys for Plaintiff

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF ALAMEDA

LUPE MARIA GOMEZ, on behalf of the State of California and other aggrieved persons,

Plaintiff,

v.

COMMUNITY INTEGRATED WORK PROGRAM, INC., a California corporation, And DOES 1 through 10, inclusive,

Defendants.

Case No.: 24CV069779

[Assigned for All Purposes to the Hon. Patrick McKinney, Dept. 18]

DECLARATION OF TYLER J. WOODS IN SUPPORT OF MOTION FOR APPROVAL OF PAGA SETTLEMENT

Settlement Approval Hearing:
Date: November 3, 2026
Time: 1:30 p.m.
Dept: 18

Reservation No: 299812917795

Action Filed: August 23, 2024

DECLARATION OF TYLER J. WOODS

I, Tyler J. Woods, declare as follows:

1. I am an attorney at law licensed to practice before all of the courts of the State of California. I am a Senior Partner at Wilshire Law Firm, PLC ("WLF" or "PAGA Counsel"), counsel for Plaintiff Lupe Maria Gomez ("Plaintiff") in this matter. I am thoroughly familiar with and have personal knowledge of all of the facts set forth herein.

2. I submit this declaration in support of Plaintiff's Motion for Approval of PAGA Settlement.

Relevant Facts and Procedural History

3. Pursuant to Labor Code section 2699.3, subdivision (a), Plaintiff gave timely written notice on April 18, 2024, to the Labor and Workforce Development Agency ("LWDA") and Defendant Community Integrated Work Program, Inc. ("Defendant") of the specific provisions of the Labor Code alleged to have been violated, including the facts and theories in support (LWDA-CM- 1023134-24). Attached hereto as **Exhibit 1** is true and correct copy of the April 18, 2024, PAGA Notice Letter. Therefore, on August 23, 2024, Plaintiff filed a representative action for civil penalties under PAGA ("Operative Complaint").

4. Thereafter, the Parties met and conferred and agreed to mediate the PAGA Action with Hon. Raul A. Ramirez (Ret.) a well-respected and experienced mediator in wage-and-hour class and representative actions. In advance of mediation, PAGA Counsel conducted a thorough investigation into the facts of, and applicable law to, the PAGA Action. Prior to mediation, Plaintiff obtained through informal discovery a representative sampling of time and payroll data for Aggrieved Employees and the necessary policy documents to properly evaluate the strengths and weaknesses of the claims and engage in meaningful settlement discussions.

5. On November 13, 2025, the Parties engaged in an all-day mediation session before Judge Ramirez. With the help of the mediator, the Parties were able to reach an agreement on general settlement terms at mediation. The Settlement was negotiated in light of all known facts and circumstances and the uncertainty associated with litigation – including the risk of Plaintiff not being able to maintain representative claims, the difficulty of proving Plaintiff's claims in a

manageable trial, the merits of Defendant's potential defenses, and the significant delay and potential appellate issues inherent to litigation – and was reached after extensive arm's length negotiations, with the assistance of Judge Raminrez. A true and correct copy of the Parties' fully executed Settlement Agreement ("Settlement" or "Settlement Agreement") is attached hereto as **Exhibit 2**.

PAGA Settlement

6. The Settlement Agreement negotiated by the Parties provides for a Gross Settlement Amount ("GSA") payment in the amount of $225,000.00 to resolve the PAGA Action. Settlement Agreement §§ 1.13, 3.1. The GSA will be used to pay Individual PAGA Payments, the LWDA PAGA Payment, PAGA Counsel Fees Payment, PAGA Counsel Litigation Expenses Payment, Plaintiff's Enhancement Award, Plaintiff's Individual Settlement Payment, and the Administration Expenses Payment. After deducting PAGA Counsel Fees Payment, PAGA Counsel Litigation Expenses Payment, Plaintiff's Enhancement Award, Plaintiff's Individual Settlement Payment, and Administrator Expenses Payment from the GSA, the amount remaining is the Net Settlement Amount ("NSA"). Settlement Agreement § 1.18. The NSA, which is estimated to be $118,125.75, shall be distributed as PAGA Penalties with 75% of the NSA allocated to the LWDA PAGA Payment and 25% of the NSA allocated to Individual PAGA Payments. Settlement Agreement § 3.2.5.

7. This PAGA Settlement amount compares favorably to the estimated amount of PAGA penalties. Plaintiff calculated that the maximum amount of statutory PAGA civil penalties was potentially $606,500.00 for an estimated 385 employees based on 6,065 pay periods. The valuation of $606,500.00 is the civil penalty amount calculated at the maximum statutory rate and without stacking, which is not usually permitted. If stacking is permitted, then the valuation increases with each additional penalty added to each pay period. Plaintiff, however, is not aware of any PAGA award that permitted stacking and, in the cases cited herein, only one penalty per pay period was assessed.

8. Defendant maintains that Plaintiff and the Aggrieved Employees were properly compensated, and that they did not violate the Labor Code as to any of them. Accordingly,

Defendant disputes and denies Plaintiff's allegations and claims asserted in the operative complaint which are resolved by the Settlement Agreement. Defendant asserted additional defenses to the PAGA claim, not only as to liability but also as to the amount of the penalties. Defendant could argue that no penalties prior to the PAGA notification should be awarded because the violations were not intentional, and at least one Court has so ruled. These defenses present a risk to the PAGA claim and the potential that some or all the PAGA penalties sought may not be awarded.

9. While Plaintiff is confident in the merits of the case, a legitimate controversy exists as to each cause of action for penalties, the factual allegations, the evidentiary basis, and the underlying claims. Plaintiff also took into account the fact that continued litigation would be expensive, involving a trial and possible appeals, and would substantially delay and potentially reduce any recovery to the State of California and the Aggrieved Employees. Assuming Plaintiff could prove at least one violation per pay period and the Court awarded $100.00 in PAGA penalties for each of the 6,065 pay periods during the PAGA Period, the total penalties would be approximately $606,500.00. As such, the Gross Settlement Amount of $225,000.00 is approximately 37.1% of the maximum realistic liability in this case.

10. Thus, when the risks of litigation, the burdens of proof necessary to establish liability, and the probability of appeal of a favorable judgment are considered, it is clear the settlement amount of $225,000.00 is reasonable and in the best interest of the State of California and the public. Plaintiff objectively and knowledgably balanced the strengths and weaknesses of his claims against the risk of continued litigation and were able to determine a realistic range of settlement recovery for PAGA penalties.

Attorneys' Fees and Costs

11. Plaintiff is represented by WLF. The attorneys at WLF performed significant work and expended litigation costs in prosecuting this matter with no guarantee of payment.

12. WLF has been selected by Best Lawyers and U.S. News & World Report as one of the nation's Best Law Firms since 2020 and is comprised of more than 100 attorneys and over 600 employees. WLF is actively and continuously practicing in employment litigation, representing employees in both individual and class actions in both state and federal courts throughout

California.

13. WLF is qualified to handle this litigation because its attorneys are experienced in litigating Labor Code violations in individual, class action, and representative action cases. WLF has handled, and is currently handling, numerous wage and hour class action lawsuits, as well as class actions involving consumer rights and data privacy litigation.

14. I graduated from the University of California, Davis in 1999 with a Bachelor of Arts degree in Communications with minors in Spanish and Psychology. I received by Juris Doctor from USC Gould School of Law in 2004.

15. Upon graduating from law school in 2004, I worked for international firm McDermott Will & Emery LLP practicing general litigation which included employment law matters. Since 2010, and exclusively since 2013, my practice has focused on labor and employment matters including handling wage and hour class, collective, and representative actions (including the California Private Attorneys general Act or "PAGA"), including at the law firms of McDermott Will & Emery LLP (where he was a partner), Pacific Trial Attorneys (where he was a partner), and labor and employment powerhouse Fisher Phillips (where he was a partner and head of Fisher Phillips Class Action Practice Group). At these law firms, I was the lead trial counsel or took a major leading role in defending employers on numerous wage and hour class, collective, and representative actions. Under my leadership as lead counsel during my tenure as defense counsel I successfully defeated class certification of a potential 10,000 plus class as lead counsel on behalf of a nationwide quick service restaurant during my time as defense counsel and negotiated several wage and hour class actions that were subsequently approved by the Courts.

16. In late March 2024, I left Fisher Phillips and joined WLF to represent plaintiff employees. I have been and is handling many wage and hour class and representative actions litigating such matters on behalf of plaintiff employees in numerous Superior Courts. From matters representing both plaintiff and defendants, I have successfully mediated the resolution of many wage and hour class, collective, and representative actions.

17. In July 2025, I obtained a jury verdict in excess of $6,000,000 in a wage and hour case in Los Angeles Superior Court against Javier's Cantina & Grill (Los Angeles Superior Court

Case No. 19STCV36438).

18. I have received numerous awards for my legal work. For example, from 2009-2011 and 2014, I was listed as a Rising Star in Los Angeles Super Lawyers (Thomas Reuters). I have also served on numerous prominent boards and in other leadership positions, including currently serving on the board of the Orange County Chapter of the California Restaurants Association.

19. I have also presented monthly webinars on labor and employment issues to hundreds of participants since 2022, including on wage and hour issues. For example, I presented "10 Reasons Employers Get Sued (and How to Avoid These Mistakes" (while a partner with Fisher Phillips) and "Key Insights for Hospitality Employers: Arbitration Agreements 101" (while a partner with Fisher Phillips). My current contingent billing rate of $1,200 per hour.

20. Heriberto Ponce is an Attorney at WLF, where he focuses his practice on complex employment litigation, including class and representative actions under the California Private Attorneys General Act ("PAGA"). He graduated from the University of Iowa College of Law in 2021 and was admitted to practice law in the State of California the same year. Before joining WLF, Mr. Ponce practiced at Fisher Phillips LLP, where he represented private employers in a broad range of labor and employment matters, including wage and hour disputes, discrimination, retaliation, and other FEHA related claims. Prior to entering private practice, Mr. Ponce served as a Deputy District Attorney with the Riverside County District Attorney's Office, where he prosecuted criminal matters and gained extensive courtroom experience. Mr. Ponce currently bills at an hourly rate of $550.00.

21. Alan Wilcox obtained his Bachelor's degree from the University of California, Berkeley in 2007. He graduated from Pepperdine University's School of Law and became a member of the California State Bar in 2012. Throughout Mr. Wilcox's career up until his employment at WLF, he was essentially continuously employed as a civil litigation attorney at multiple law firms. He has represented clients in both state and federal Courts in a wide variety of matters, including contract disputes, wrongful foreclosure, unlawful detainer, divorce, product defect, tort, and employment. Mr. Wilcox's billed at an hourly rate of $950.00.

22. Conor J.D. Gomez was an Attorney at WLF. Mr. Gomez was responsible for

finalizing resolved class action and PAGA matters, ensuring that they were carried through the approval and distribution process in an efficient manner and in compliance with court orders. He graduated from the University of California, Los Angeles School of Law in May 2020. Mr. Gomez passed the California Bar Examination on his first attempt and was admitted to practice in May 2021. He is admitted to practice law in the State of California and before the Northern District of California. Mr. Gomez billed at an hourly rate of $575.00.

23. WLF's hourly rates are comparable to those charged by other class action plaintiffs' counsel and the firms defending class actions. WLF's rates are well within the range of hourly rates that the Los Angeles legal marketplace would compensate counsel for similar services accomplishing similar results. For example, in *Bronshteyn v. State of California*, Los Angeles County Superior Ct. No. 19SMCV00057, Order Granting Plaintiff's Motion for Statutory Attorneys' Fees and Costs filed March 30, 2023, an employment action brought by two small law firms (Levy, Vinick, Burrell & Hyams LLP and Law Offices of Wendy Musell), the court found that counsel's 2022 hourly rates of $1,100 and $1,000 per hour were reasonable for the plaintiff's five senior attorneys, including $1,000 per hour for the plaintiff's 23-year lead counsel and $850 per hour for a senior associate. These rates were then augmented by a 1.75 lodestar multiplier and affirmed by the California Court of Appeals. The rates (and multiplier) requested here are well in line with those found reasonable in *Bronshteyn*. In *Tran v. Golden State FC LLC*, *et al*. (LASC Case No. BC699931), Fee Order filed 4/8/2022, the court found hourly rates of $1,300 per hour reasonable for plaintiff's 32-year attorney and $1,000 per hour reasonable for a 14-year attorney.

24. In support of the reasonableness of WLF's hourly rates, attached as **Exhibit 3** is a true and correct excerpt from the *2025 Real Rate Report* published by Wolters Kluwer. The Real Rate Report is widely relied upon in the legal industry because it is derived from anonymized billing data taken from actual law firm invoices that were submitted to clients and approved for payment, rather than from voluntary surveys or self-reported rates. Although the report refers to "2025" rates, the data reflects rates charged by law firms during the first half of 2024 and therefore represents the most recent available objective evidence of prevailing market rates.

a. The report provides rate information filtered by geographic market, practice

type, and timekeeper role. Page 26 reports third-quartile rates for attorneys handling litigation matters in San Francisco and San Jose, which are the primary Northern California legal markets and serve as the dominant rate-setting centers for complex litigation throughout the region. In San Francisco, the dataset shows third-quartile hourly rates of $1,378 for litigation partners and $875 for associates. In San Jose, the report shows third-quartile hourly rates of $1,250 for litigation partners and $1,030 for associates. The report's in-depth city analyses for San Francisco and San Jose further confirm that these markets consistently reflect some of the highest billing rates in the country for experienced litigators and serve as the benchmark markets for Northern California legal services. Courts evaluating fee requests in Alameda routinely look to the prevailing rates in the nearest major metropolitan markets as benchmarks when assessing reasonableness. The closest and most relevant comparison markets for Alameda litigation are San Francisco and San Jose, where experienced partners routinely bill well above $1,200 per hour based on rates actually charged to clients.

b. The 2025 Real Rate Report's practice-area-specific data further supports this conclusion. Page 81 provides third-quartile rates for the detailed practice category "Employment and Labor: Other Litigation," which is directly analogous to the type of work performed in this case. That dataset includes 24 partners and 14 associates and shows a third-quartile rate of $1,252 per hour for partners and $564 per hour for associates. These figures demonstrate that even within the specialized employment litigation market, partners regularly bill well above $1,200 per hour based on rates actually charged to clients. When this practice-specific benchmark is considered together with the broader regional market data, it confirms that WLF's hourly rate for highly experienced counsel in a representative employment action falls within the upper range of prevailing market rates rather than outside it.

c. The Real Rate Report does not provide 1st quartile or 4th quartile rates, presumably to provide a sense of the average attorney billing rates. Importantly, the third quartile represents the point below which 75% of rates fall; it is not a cap on reasonable rates. By definition, a substantial portion of partners in the relevant benchmark market routinely bill above that level, particularly those with extensive experience, specialized expertise, or leadership roles in complex

litigation. Courts evaluating fee requests recognize that leading counsel in complex or representative actions may reasonably bill above median or third-quartile benchmarks where their experience, results obtained, and responsibilities justify higher rates. We firmly believe WLF belongs in the 4th quartile of attorney billing rates in Northern California. As previously discussed, WLF is a nationally recognized employment litigation firm that has been named one of the nation's *Best Law Firms* by U.S. News & World Report and Best Lawyers since 2020, and its attorneys regularly litigate complex wage-and-hour class and representative actions throughout California.

25. 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 4**.

26. WLF has performed significant work and incurred litigation costs in prosecuting this matter with no guarantee of any payment. The efforts expended by PAGA Counsel to achieve this result include, but are not limited to, the following:

a. The investigation of the matter, including meeting with Plaintiff, reviewing Defendant's policies, and requesting and reviewing Plaintiff's time and pay records, personnel files, and exploring the corporate structure of Defendant;
b. filing the Actions;
c. attending status conferences and meeting and conferring with Defendant regarding the case;
d. meeting and conferring with Defendant regarding mediation, exchange of informal discovery beforehand, and negotiating with opposing counsel regarding the parameters thereof;
e. selecting a mediator and mediation date;
f. working with opposing counsel and expert consultants for the receipt of a representative sampling and analyzing the same with the aid of consultant and

Plaintiff to perform analyses of liability and exposure prior to attendance of the mediation in this matter;

g. reviewing policy documents from Defendant and researching applicable defenses;

h. preparation of the mediation brief and damages model for use at mediation;

i. attendance at the mediations by all Parties and Counsel;

j. communicating with Plaintiff who requested updates or other information regarding this matter;

k. negotiating, finalizing and fully executing the settlement agreement; and

l. preparing and filing the instant Motion for Approval of PAGA Settlement and supporting documents.

27. WLF's current lodestar reflects the efficiencies achieved by attorneys experienced in this field with110.1 hours of work resulting in $91,925.00 in fees. The chart below shows the calculation of hours spent by each of WLF's attorneys on this case:

Attorney	**Hours**	**Hourly Rate**	**Total**
Tyler J. Woods	31.2	$1,200.00	$45,600.00
Heriberto Ponce	45.0	$550.00	$24,750.00
Alan Wilcox	10.0	$950.00	$9,500.00
Conor J.D. Gomez	12.8	$575.00	$7,360.00
Giancarlo A. Recinos	4.3	$950.00	$4,085.00
TOTAL	**103.3**		**$83,135.00**

28. This amount surpasses the requested fee award of $75,000.00, resulting in a negative multiplier. This amount does not include the time PAGA Counsel will spend at the PAGA approval hearing and assisting the Administrator following final approval. PAGA Counsel dedicated significant resources to this case by dividing the tasks required according to skill level. The hours expended by each attorney were not duplicative and reflect the extensive investigation and analysis that was required to achieve this Settlement. This time could have

been spent on other potentially lucrative cases. PAGA Counsel's lodestar reflects the efficiencies achieved by attorneys experienced in this field. Moreover, PAGA Counsel has singularly assumed the risk and costs of litigation purely on a contingency basis. And, while Plaintiff is confident in the merits of her claims, a legitimate controversy exists as to each cause of action, posing an actual risk that Plaintiff may not succeed at class certification and/or trial. Any of these obstacles could have prevented recovery completely, meaning PAGA Counsel would have been left with no compensation for all the time and money invested in litigating this case. Despite these risks, PAGA Counsel took this case on a contingency basis so that Aggrieved Employees (a particularly vulnerable group of hourly paid workers) could be compensated for their unpaid wages. Consequently, PAGA Counsel was precluded from focusing on, or taking on, other cases which could have resulted in a larger, and less risky, monetary gain.

29. The Court should also consider that PAGA Counsel's efforts have resulted in substantial benefits to the State of California and the Aggrieved Employees, in the form of a significant, non-reversionary settlement fund established to compensate the State of California and the Aggrieved Employees and to punish Defendant for the alleged PAGA violations. Without the efforts of PAGA Counsel, the claims alleged in the complaint would likely have gone without remedy.

30. In litigation costs, WLF has incurred $16,624.25 in expenses on items such as filing fees, service fees, mediation fees, and expert fees. Additionally, we anticipate incurring $300.00 in future costs for filing fees and service fees for a total of $16,924.25 in costs. The Settlement provides for reimbursement of costs not to exceed $20,000.00. Settlement Agreement § 3.2.3. The remaining $3,075.75 will therefore revert to the NSA to be distributed as PAGA Penalties to the LWDA and Aggrieved Employees. A true and correct copy of a breakdown of costs incurred by my office is attached hereto as **Exhibit 5**.

31. PAGA Counsel has negotiated a settlement here that they believe is fair, reasonable, and adequate based on their prior experience litigating these types of cases.

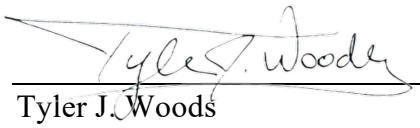
32. Pursuant to California Labor Code Section 2699(s)(1), Plaintiff submitted a copy

of the PAGA Complaint to the LWDA on August 27, 2024. Pursuant to California Labor Code Section 2699(s)(2), Plaintiff submitted the proposed Settlement Agreement to the LWDA on April 22, 2026. Attached hereto as **Exhibit 6** is a true and correct copy of the submission details for the PAGA Complaint and proposed Settlement Agreement. To date, the LWDA has not responded to or objected to the Settlement in this matter. Plaintiff will submit a copy of the Court's judgment and order approving the Settlement Agreement to the LWDA within ten (10) days after entry of judgment or order.

33. WLF has no actual or potential conflict of interest with the Aggrieved Employees in this PAGA Action or with the Settlement Administrator that the Parties agreed to appoint, Phoenix Settlement Administrators.

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

Executed on October 5, 2026, at Los Angeles, California.



Tyler J. Woods

Superior Court of Alameda County Public Portal

Make a Reservation

GOMEZ vs COMMUNITY INTEGRATED WORK PROGRAM, INC., et al.

Case Number: 24CV069779 Case Type: Civil Unlimited Category: Other Employment Complaint Case
Date Filed: 2024-03-29 Location: Rene C. Davidson Courthouse - Department 18

Reservation

Case Name:
GOMEZ vs COMMUNITY INTEGRATED WORK PROGRAM, INC., et al.

Case Number:
24CV069779

Type:
Motion re: (Motion for Approval of PAGA Settlement)

Status:
RESERVED

Filing Party:
Lupe Maria Gomez (Plaintiff)

Location:
Rene C. Davidson Courthouse - Department 18

Date/Time:
11/03/2026 1:30 PM

Number of Motions:
1

Reservation ID:
299812917795

Confirmation Code:
CR-DMB5PHUAKSKHEDYVV

Fees

Description	Fee	Qty	Amount
Motion re: (name extension)	0.00	1	0.00
Court Technology Fee	1.00	1	1.00
TOTAL			$1.00

Payment

Amount:
$1.00

Type:
MasterCard

Account Number:
XXXX8791

Authorization:
096351

Payment Date:
n/a

Print Receipt | Reserve Another Hearing | View My Reservations

EXHIBIT 1

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Aram Boyadjian, Esq.

April 18, 2024

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

Community Integrated Work Program, Inc.
578 B Street
Hayward, CA 94541
(*Via Certified Mail, Return Receipt Requested*)
#9489 0090 0027 6621 5734 48

Community Integrated Work Program, Inc.
1735 SW Chandler Ave., Suite 1
Bend, OR 97702
(*Via Certified Mail, Return Receipt Requested*)
#9489 0090 0027 6621 5734 55

Rosagalia Dayani
Agent for Service of Process for:
Community Integrated Work Program, Inc.
578 B Street
Hayward, CA 94541
(*Via Certified Mail, Return Receipt Requested*)
#9489 0090 0027 6621 5734 62

Re: ***Lupe Maria Gomez v. Community Integrated Work Program, Inc.***
Notice of Labor Code Violations and PAGA Penalties

To Whom It May Concern:

Please be advised that my office has been retained by Lupe Maria Gomez ("Plaintiff") to pursue a Labor Code Private Attorneys General Act ("PAGA") representative action (Cal. Lab. Code §§ 2699, *et seq.*) against her former employer, Community Integrated Work Program, Inc. ("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 herself 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's Employment with Defendant

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

Plaintiff Lupe Maria Gomez is a California resident who worked for Defendant in Alameda County, California as an hourly-paid, non-exempt employee from approximately July 2022 to approximately January 2024. Defendant typically scheduled Plaintiff to work at least five days in a workweek and at least eight hours per day, but Plaintiff mostly worked more than eight hours in a workday and more than forty (40) hours in a workweek.

Throughout Plaintiff's employment, Defendant 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 Defendant terminated her employment, failed to furnish accurate wage statements to Plaintiff, and failed to indemnify Plaintiff for expenditures. As discussed below, Plaintiff's experience working for Defendant 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, Defendant maintained a policy and practice of not paying Plaintiff and the Aggrieved Employees for all hours worked, including minimum, straight time, and overtime wages. Defendant required Plaintiff and the Aggrieved Employees to work "off-the-clock", uncompensated, by, for example, requiring Plaintiff and the Aggrieved Employees to continue working during unpaid meal periods, and after clocking out for the workday. Some of this unpaid work should have been paid at the overtime rate. In failing to pay for all hours worked, Defendant also failed to maintain accurate records of the hours Plaintiff and the Aggrieved Employees worked.

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, Defendant wrongfully failed to provide Plaintiff and the Aggrieved Employees with legally compliant meal periods. Defendant 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, Defendant 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, Defendant' policy and practice was not to provide meal periods to Plaintiff and the Aggrieved Employees 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 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, Defendant have wrongfully failed to authorize and permit Plaintiff and the Aggrieved Employees to take legally compliant rest periods. Defendant regularly required Plaintiff and the Aggrieved Employees to work in excess of four consecutive hours a day without Defendant 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, Defendant 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, Defendant' 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 owe 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 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, of work attire and usage of personal cell phone. 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:

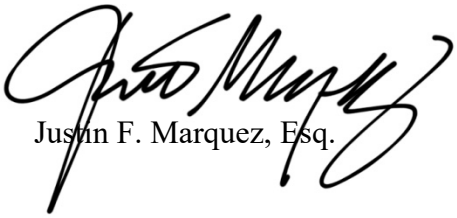
1. Labor Code § 204, 510, 1194, 1197, and 1198 by failing to pay for all hours worked, including minimum wages, straight time wages, and overtime wages;
2. Labor Code § 226.7 and applicable Wage Orders by failing to provide meal periods;
3. Labor Code § 226.7 and applicable Wage Orders by failing to 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

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Attorneys for Defendant

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF ALAMEDA

LUPE MARIA GOMEZ, on behalf of the State of California and other aggrieved persons,

Plaintiff,

v.

COMMUNITY INTEGRATED WORK PROGRAM, INC., a California corporation, and
DOES 1 through 10, inclusive,

Defendants.

Case No.: 24CV069779

[Assigned for all purposes to the Hon. Michael Markman, Dept. 23]

SETTLEMENT AGREEMENT

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This Settlement Agreement ("Agreement") is made by and between Plaintiff Lupe Maria Gomez ("Plaintiff") and Defendant Community Integrated Work Program, Inc. ("Defendant"). The Agreement refers to Plaintiff and Defendant collectively as "Parties," or individually as "Party."

1. DEFINITIONS.

1.1 "Actions" means the lawsuits alleging wage and hour violations and PAGA allegations against Defendant captioned *Lupe Maria Gomez v. Community Integrated Work Program, Inc.*, Case Nos. 24CV069779 ("Initial Case") and 24CV088623 ("PAGA Case"), pending in the Superior Court of California, County of Alameda.

1.2 "Administrator" means Phoenix Settlement Administrators, or other 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 all individuals who, for one or more hours during the PAGA Period, provided labor or services for Defendant in California for remuneration, as more fully defined in Labor Code section 2775, et seq., including current and former employees.

1.5 "Aggrieved Employee Data" means Aggrieved Employee identifying information in Defendant's possession including each 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 individual Aggrieved Employees.

1.7 "Approval Order" means the Court Order Granting Approval of PAGA Settlement.

1.8 "Court" means the Superior Court of California, County of Alameda.

1.9 "Defendant" means Defendant Community Integrated Work Program, Inc.

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1.10 "Defense Counsel" means C. Zane Becker of Law Office of C. Zane Becker and Daniel A. Menendez of Law Office of Daniel A Menendez.

1.11 "Effective Date" means the date by which both of the following have occurred: (a) the Court enters a Judgment on its Order Granting Approval of the Settlement; and (b) the Judgment is final. The Judgment is final as of the day the Court enters Judgment.

1.12 "Plaintiff's Enhancement Award" means up to $10,000.00 of the Gross Settlement Amount, subject to Court approval, paid to Plaintiff for her service as a representative/agent of the LWDA and Aggrieved Employees in bringing the PAGA Case.

1.13 "Gross Settlement Amount" means ($225,000.00), which is the total amount Defendant agrees to pay under the Settlement, except as provided in Paragraph 7 below.

1.14 "Individual PAGA Payment" means an Aggrieved Employee's pro rata share of 25% of the PAGA Penalties calculated according to the number of PAGA Pay Periods worked during the PAGA Period.

1.15 "Judgment" means the judgment entered by the Court based upon the Approval Order.

1.16 "LWDA" means the California Labor and Workforce Development Agency.

1.17 "LWDA PAGA Payment" means the 75% of the PAGA Penalties paid to the LWDA.

1.18 "Net Settlement Amount" means the Gross Settlement Amount, less the following payments in the amounts approved by the Court: Individual PAGA Payments, the LWDA PAGA Payment, PAGA Counsel Fees Payment, PAGA Counsel Litigation Expenses Payment, Plaintiff's Enhancement Award, Plaintiff's Individual Settlement Payment, and the Administration Expenses Payment. The remainder is to be paid to Aggrieved Employees as Individual PAGA Payments.

1.19 "PAGA Counsel" means Tyler Woods, James Yoo, Heriberto Ponce, and Ruby Carrera of Wilshire Law Firm, PLC.

1.20 "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 Actions.

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1.21 "PAGA Pay Period" means any Pay Period during which an Aggrieved Employee worked for Defendant for at least one day during the PAGA Period.

1.22 "PAGA Period" means the period from April 17, 2023 through the date on which the Court issues an order granting preliminary approval of this settlement, inclusive.

1.23 "PAGA" means the Private Attorneys General Act of 2004 (Labor Code §§ 2698, et seq.).

1.24 "PAGA Notice" means Plaintiff's April 18, 2024 dated letter to the LWDA and Defendant providing notice pursuant to Labor Code section 2699.3, subd. (a).

1.25 "PAGA Penalties" means the total amount of PAGA civil penalties to be paid from the Gross Settlement Amount after deducting Plaintiff's Enhancement Award, Plaintiff's Individual Settlement, PAGA Counsel Fees Payment, PAGA Counsel Litigation Expenses Payment, and Administration Expenses Payment, which will be allocated 25% to the Aggrieved Employees as Individual PAGA Payment and 75% to the LWDA as LWDA PAGA Payment in settlement of the PAGA Case.

1.26 "Pay Period" means a semi-monthly period for which Defendant issued paychecks to Aggrieved Employees during the PAGA Period.

1.27 "Plaintiff" means Lupe Maria Gomez, the named plaintiff in the Actions.

1.28 "Plaintiff's Individual Settlement" means consideration paid to Plaintiff, conditioned on Court approval of the Settlement, in exchange for Plaintiff's full release of claims, as described in Paragraph 3.2.2 below.

1.29 "Released PAGA Claims" means the claims being released as described in Paragraph 5 below.

1.30 "Released Parties" means Defendant; any predecessors and successors in interest; any current or former parent corporations, subsidiary corporations, affiliates, and assigns, including, without limitation; companies acquiring any or all of any defendant's assets or capital stock; current or former owners, officers, directors, shareholders, agents, representatives, attorneys, and employees of Defendant; and insurers of any of the foregoing persons or entities..

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1.31 "Settlement" means the disposition of the Actions effected by this Agreement and the Judgment.

2. RECITALS.

2.1 On March 29, 2024, Plaintiff commenced the Actions by filing a class action complaint against Defendant alleging several wage and hour violations (the "Initial Case"). Shortly, thereafter on August 23, 2024, Plaintiff filed a PAGA Complaint alleging causes of action against Defendant for civil penalties under PAGA (the "PAGA Case"). On April 24, 2025, the Court granted Defendant's motion to compel arbitration, dismiss Plaintiff's class claims from the Initial Action, and stay the PAGA Case pending arbitration. The Parties thereafter agreed to mediate the Actions.

2.2 For purposes of this Settlement and not as an admission or means of establishing fact, Plaintiff gave timely written notice to Defendant and the LWDA by sending the PAGA Notice pursuant to Labor Code §2699.3(a).

2.3 On November 13, 2025, the Parties participated in an all-day mediation presided over by the Honorable Hon. Raul A. Ramirez (Ret.) of ADR Services, Inc.

2.4 Prior to mediation, Plaintiff obtained, through informal discovery, a representative sampling of time and payroll data for Aggrieved Employees and the necessary policy documents.

3. MONETARY TERMS.

3.1 Gross Settlement Amount. Except as otherwise provided by Paragraph 7 below, Defendant promises to pay Two-Hundred and Twenty-Five Thousand Dollars and Zero Cents ($225,000.00) and no more as the Gross Settlement Amount ("GSA"). Defendant has no obligation to pay the GSA prior to seven (7) days after the Court enters Judgment. The Administrator will disburse the entire GSA, minus Plaintiff's Individual Settlement which will be paid directly by Defendant, without asking or requiring any Aggrieved Employee to submit any claim as a condition of payment. None of the GSA will revert to Defendant.

3.2 Payments from the Gross Settlement Amount. The Administrator will make and deduct the following payments, in the amounts specified by the Court in the Approval Order:

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3.2.1 Plaintiff's Enhancement Award: A payment for Plaintiff's Enhancement Award of not more than $10,000.00 in addition to any Individual PAGA Payment the Plaintiff is entitled to receive as an Aggrieved Employee. Defendant will not oppose Plaintiff's request for an Enhancement Award that does not exceed this amount. As part of the motion for the PAGA Counsel Fees and Litigation Expenses Payments, Plaintiff will seek Court approval for Plaintiff's Enhancement Award no later than sixteen (16) court days prior to the Approval Hearing, or as otherwise ordered by the Court. If the Court approves Plaintiff's Enhancement Award less than the amount requested, the Administrator will allocate the remainder to the Net Settlement Amount. The Administrator will issue Plaintiff an IRS Form 1099 for Plaintiff's Enhancement Award. Plaintiff assumes full responsibility and liability for taxes owed by Plaintiff on Plaintiff's Enhancement Award.

3.2.2 Plaintiff's Individual Settlement: A payment for Plaintiff's Individual Settlement in exchange for the terms and releases stated in this Settlement, including Plaintiff's full release of individual claims contained in the Initial Action, dismissal of her pending arbitration in AAA Case No. 01-25-0002-6713, and Civil Code section 1542 release as stated below, Plaintiff will receive $15,000.00 from the GSA as Plaintiff's Individual Settlement in the name of "Lupe Maria Gomez". Plaintiff's Individual Settlement shall be allocated $3,000.00 as wages, for which Defendant will issue an IRS Form W-2; and $12,000.00 as penalties and interest, for which Defendant will issue an IRS Form 1099.

Plaintiff, on behalf of herself, as well as on behalf of all of her heirs, successors in interest, assigns, transferees, and grantees, shall fully and forever release, acquit, and discharge Released Parties from all possible claims to the maximum extent permitted by law, from the beginning of time through the date of the Court's Approval Order ("Release Period") as described below in Paragraph 5.1 and Paragraph 5.1.1. Plaintiff will close AAA Case No. 01-25-0002-6713 and request dismissal of Alameda County Case No. 24CV069799 with prejudice within five (5) days of Defendant's payment of the GSA.

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Defendant will pay Plaintiff's Individual Settlement to PAGA Counsel, directed to: Tyler Woods, Wilshire Law Firm, PLC, 660 S. Figueroa St., Sky Lobby Los Angeles, California 90017.

3.2.3 To PAGA Counsel: A PAGA Counsel Fees Payment of not more than one-third of the Gross Settlement Amount, which is currently estimated to be $75,000.00 and a PAGA Counsel Litigation Expenses Payment for actual costs, not to exceed $20,000.00 Defendant will not oppose requests for these payments. Plaintiff and/or PAGA Counsel will file a motion for PAGA Counsel Fees Payment no later than sixteen (16) court days prior to the Approval Hearing, or as otherwise ordered by the Court. If the Court approves a PAGA Counsel Fees 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, any other Plaintiff's counsel, or Plaintiff arising from any claim to any portion of PAGA Counsel Fee Payment and/or PAGA Counsel Litigation Expenses Payment. The Administrator will issue the PAGA Counsel Fees Payment and PAGA Counsel Expenses Payment with IRS Form 1099s. 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.

3.2.4 To the Administrator: An Administrator Costs Payment not to exceed $6,000.00 except for a showing of good cause and as approved by the Court. Increased Administrator costs caused by a triggering of the Escalator Clause in Paragraph 7 shall not be considered a breach of this Agreement. In the event of increased Administrator costs due to triggering of the Escalator Clause, the Parties will work in good faith to seek Court Approval of the additional costs including, if necessary, modifying this Agreement to the Court's satisfaction. Increased Administrator costs alone shall not be grounds to increase the GSA or the amount Defendant is required to pay under the Settlement. To the extent the Administration Costs are less or the Court approves payment of less than $6,000.00 the Administrator will allocate the remainder to the Net Settlement Amount.

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3.2.5 To the LWDA and Aggrieved Employees: After deducting Plaintiff's Enhancement Award, Plaintiff's Individual Settlement, PAGA Counsel's Fees Payment, PAGA Counsel Litigation Expenses Payment, and Administration Expenses Payment, the Net Settlement Amount remaining from the GSA shall be allocated to the resolution of claims for civil penalties arising under PAGA ("PAGA Penalties"). Pursuant to PAGA, 75% of the PAGA Penalties payment shall be paid to the LWDA, and 25% of the PAGA Penalties payment shall be paid to Aggrieved Employees as Individual PAGA Payments. All Individual PAGA Payments shall be reported on an IRS Form 1099 issued to Aggrieved Employees by the Settlement Administrator.

3.2.5.1 The Administrator will calculate each Individual PAGA Payment by (a) dividing the amount of the Individual PAGA Payment 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 individual Aggrieved Employee's PAGA Pay Periods. Aggrieved Employees will be responsible for any taxes owed by Aggrieved Employees on their Individual PAGA Payment.

3.2.5.2 If the Court approves PAGA Penalties of less than the amount requested, the Administrator will forward the remainder to The State Bar of California's Greg E. Knoll Justice Gap Fund. The Administrator will issue Aggrieved Employees IRS Form 1099s for Individual PAGA Payments.

4. SETTLEMENT FUNDING AND PAYMENTS.

4.1 Aggrieved Employee Pay Periods. Based on a review of its records, Defendant represents there are 385 Aggrieved Employees who worked a total of 6,065 PAGA Pay Periods during the PAGA Period.

4.2 Aggrieved Employee Data. Not later than fifteen (15) days after the Court issues its Approval Order, Defendant will deliver the Aggrieved Employee Data to the Administrator, in the form of a Microsoft Excel spreadsheet. To protect Aggrieved Employees' 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 Aggrieved 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. Defendant shall fully fund the Gross Settlement Amount and the amounts necessary to fully pay Defendant's share of payroll taxes by transmitting the funds to the Administrator no later than seven (7) days after the Court issues the Approval Order.

4.4 Payments from the Gross Settlement Amount. Within thirty (30) days after Defendant fully funds the Gross Settlement Amount, minus Plaintiff's Individual Settlement, the Administrator will mail checks for all Individual PAGA Payments, the LWDA PAGA Payment, the Administration Costs Payment, the PAGA Counsel Fees Payment, the PAGA Counsel Litigation Expenses Payment, and Plaintiff's Enhancement Award. Disbursement of the PAGA Counsel Fees Payment, the PAGA Counsel Litigation Expenses Payment, Plaintiff's Individual Settlement, and Plaintiff's Enhancement Award 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. The face of each check shall prominently state the date (180 days after the date of mailing) when the check will be voided ("Void Date"). The Administrator will cancel all checks not cashed by the Void Date. The Administrator will send checks for Individual PAGA Payments to all Aggrieved Employees who qualify as Aggrieved Employees. Before mailing any checks, the Settlement 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 other Aggrieved Employees whose checks are returned undelivered without USPS forwarding address. Within seven (7) days of receiving a returned check, the Administrator must re-mail

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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 canceled after the Void Date, the Administrator shall transmit the funds represented by such checks to California Controller's Unclaimed Property Fund in the name of the employee, leaving no unpaid residue, subject to requirements of Code of Civil Procedure section 384(b) and orders of the Court.

4.4.4 The payment of Individual PAGA Payments shall not obligate Defendant to confer any additional benefits or make any additional payments to 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 Gross Settlement Amount, Plaintiff, and Aggrieved Employees release claims against all Released Parties as follows:

5.1 Plaintiff's Release. Plaintiff discharges Released Parties from all known and unknown claims Plaintiff may have or claim to have against Defendant as well as Defendant's members, owners, employees, officers, agents, affiliates, attorneys, and insurers. In connection with said release, Plaintiff shall waive all rights under California Civil Code section 1542 and any other provision of law that may restrict the release of unknown claims. 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 cannot be waived by law. 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.

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5.1.1 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.

5.2 Released PAGA Claims: All Aggrieved Employees will release all claims for PAGA civil penalties that are alleged or reasonably could have been alleged based on the facts alleged in the PAGA Complaint and in Plaintiff's April 18, 2024 dated PAGA Notice. The Released PAGA Claims are those that accrued during the PAGA Period. The Released PAGA Claims specifically exclude Plaintiff's non-PAGA individual claims, which are released pursuant paragraphs 5.1 and 5.1.1 above.

6. SETTLEMENT ADMINISTRATION.

6.1 Selection of Administrator. The Parties will jointly select an Administrator to serve as the Administrator and verified that, as a condition of appointment, the Administrator 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 Costs. 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.

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

6.3 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 for the funding of the GSA. Any interest that accrues on the GSA sums paid into the QSF prior to distribution by the Administrator will become part of the NSA for distribution to Participating Aggrieved Employees.

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6.4 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.

6.4.1 Final Report by Settlement Administrator. Within ten (10) days after the Administrator disburses all funds allocated to it under the Gross Settlement Amount, the Administrator will provide PAGA Counsel and Defense Counsel with a final report detailing its disbursements by employee identification number only of all payments made under this Agreement. At least fifteen (15) days before any deadline set by the Court, the Administrator will prepare, and submit to PAGA Counsel and Defense Counsel, a signed declaration suitable for filing in Court attesting to its disbursement of all payments required under this Agreement. PAGA Counsel is responsible for filing the Administrator's declaration in Court.

7. ESCALATOR CLAUSE. Based on its records, Defendant represents there are 385 Aggrieved Employees who worked a total of 6,065 PAGA Pay during the PAGA Period. If, on final calculation, the total number of Pay Periods worked by Aggrieved Employees during the PAGA period exceeds 6,065 Pay Periods by more than 5% (i.e. more than 6,369 pay periods), then the GSA will be increased proportionally by the number of pay periods worked in excess of 5% greater than 6,065 (i.e. 6.369). For example, if the final number of total pay periods worked by Aggrieved Employees during the PAGA Period exceeds 6,065 by 6%, the GSA will increase by 1%. If this provision is triggered, the Parties agree that the portion of the GSA allocated to attorneys' fees will increase proportionally such that the total amount of attorneys' fees remains one-third of the GSA after the upward adjustment required by this provision is implemented.

8. MOTION FOR APPROVAL. Not later than sixteen (16) court days before the calendared Approval Hearing, unless otherwise scheduled by the Court, Plaintiff will file in Court, a Motion for Approval of the Settlement that includes a request for approval of the Settlement under Labor Code section 2699, subd. (l); a proposed Approval Order; a proposed Judgment; and supporting declarations (collectively "Motion for Approval"). Plaintiff shall provide drafts of these documents to Defense Counsel prior to filing the Motion for Approval. PAGA Counsel and Defense Counsel will expeditiously meet and confer in person or by telephone, and in good faith, to resolve any disagreements concerning the Motion for Approval.

8.1 Duty to Cooperate. If the Court does not grant the Approval Order or conditions the Approval Order on any material change to the Settlement (including, but not limited to, the scope of release to be granted by Aggrieved Employees), the Parties will expeditiously work together in good faith to address the Court's concerns by revising the Agreement as necessary to obtain Approval. The Court's decision to award less than the amounts requested for Plaintiff's Individual Settlement, Plaintiff's Enhancement Award, PAGA Counsel Fees Payment, PAGA Counsel Litigation Expenses Payment, and/or Administrator Costs Payment shall not constitute a material modification to the Agreement within the meaning of this paragraph.

8.2 Continuing Jurisdiction of the Court. The Parties agree that, after entry of Judgment, the Court will retain jurisdiction over the Parties, the Actions, 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.

8.3 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 as set forth in this Settlement, the Parties, their respective counsel, and all Aggrieved Employees 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 an objector 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.

8.4 Appellate Court Orders to Vacate, Reverse, or Materially Modify Judgment. If the reviewing Court vacates, reverses, or modifies the Judgment in a manner that requires a material modification of this Agreement (including, but not limited to, the scope of release to be granted by Aggrieved Employees), this Agreement shall be null and void. The Parties shall nevertheless expeditiously work together in good faith to address the appellate court's concerns and to obtain Approval and Entry of Judgment, sharing, on a 50-50 basis, any additional Administration Costs

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reasonably incurred after remittitur. An appellate decision to vacate, reverse, or modify the Court's award of Plaintiff's Enhancement Award or any payments to PAGA Counsel shall not constitute a material modification of the Judgment within the meaning of this paragraph, as long as the Gross Settlement Amount remains unchanged.

9. AMENDED JUDGMENT. If any amended judgment is required under Code of Civil Procedure §384, the Parties will work together in good faith to jointly submit a proposed amended judgment.

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 has 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 Actions have merit. If, for any reason, the Court does not grant the Approval Order, or enter Judgment, Defendant reserves all available defenses to the claims in the Actions, and Plaintiff reserves the right to contest Defendant's defenses. The Settlement, this Agreement and Parties' willingness to settle the Actions 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 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 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

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that may become necessary to implement the Settlement, the Parties will seek the assistance of a mediator and/or the Court for resolution.

10.4 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.

10.5 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.

10.6 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.

10.7 Agreement Binding on Successors. This Agreement will be binding upon, and inure to the benefit of, the successors of each of the Parties.

10.8 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.

10.9 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.

10.10 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 survive the execution of this Agreement.

10.11 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.

10.12 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

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weekend or federal legal holiday, such date or deadline shall be on the first business day thereafter.

10.13 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:

Tyler J. Woods, Esq.
tyler.woods@wilshirelawfirm.com
James Yoo, Esq.
james.yoo@wilshirelawfirm.com
Heriberto Ponce, Esq.
eddie.ponce@wilshirelawfirm.com
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To Defendant:

C. Zane Becker, Esq. (BN 260908)
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daniel@siliconvalleylegal.com
LAW OFFICE OF DANIEL A MENENDEZ
1625 The Alameda, Suite 512
San Jose, CA 95126
Telephone: 408.479.4969

10.14 Execution in Counterparts. This Agreement may be executed in one or more counterparts by facsimile, electronically (i.e. DocuSign), or by 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

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counterparts. Any executed counterpart will be admissible in evidence to prove the existence and contents of this Agreement.

10.15 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.

10.16 Binding Agreement. The Parties intend that this Agreement shall be fully enforceable and binding upon all Parties within the provisions of Cal. Code of Civ. Proc. § 664.6, and that it shall be admissible and subject to disclosure in any proceeding to enforce its terms pursuant to Cal. Evid. Code §§ 1123(b), notwithstanding the confidentiality provisions that otherwise might apply under federal or state law. The Parties further agree and intend that the Alameda County Superior Court may enforce this Agreement pursuant to Code of Civil Procedure § 664.6.

IT IS SO AGREED.

By the Parties:

DATED: 2/6/2026

DocuSigned by:
LUPE GOMEZ
80D2AF8D5072402...

Plaintiff Lupe Maria Gomez

DATED: 2-9-2026

Defendant Community Integrated Work Program, Inc.

By: Rosagalia Dayani

Position: Executive Director

Approved by counsel as to form:

DATED: February 6, 2026

WILSHIRE LAW FIRM

BY: Tyler T. Woods
Tyler-Woods
James Yoo
Heriberto Ponce
Ruby Carrera

Counsel for Plaintiff Lupe Maria Gomez

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DATED: February 9, 2026

LAW OFFICE OF C. ZANE BECKER

BY: _____
C. Zane Becker
Counsel for Defendant Community Integrated Work Program, Inc.

DATED: February 9, 2026

LAW OFFICE OF DANIEL A MENENDEZ

BY: _____
Daniel A. Menendez
Counsel for Defendant Community Integrated Work Program, Inc.

EXHIBIT 3



ELM Solutions

2025 Real Rate Report® powered by LegalVIEW® DynamicInsights

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

Wolters Kluwer

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LEGAL CAVEAT

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NOTE:
You may experience an issue that can sometimes occur in PDF viewer. Thin lines (like table borders) may appear to “disappear” or look broken when zoomed out in a PDF viewer. This is usually a display/rendering issue rather than a problem with the actual content of the PDF.

Solution:
- Open the PDF in Acrobat and go to Edit > Preferences > Page Display.
- Uncheck Enhance thin lines (if it’s checked).
- Restart Acrobat and reopen the PDF.

A Letter to Our Readers

Welcome to the latest edition of the Real Rate Report®, the legal industry's most trusted benchmark for legal billing rates.

Since 2010, the Real Rate Report has helped legal departments and law firms make smarter decisions about pricing, resourcing, and vendor management. That hasn't changed. What has changed is how we deliver those insights.

This year, the Real Rate Report is powered by LegalVIEW® DynamicInsights—our new digital-first platform that brings the same trusted LegalVIEW data to life in a more interactive, flexible, and timely way. Leveraging Wolters Kluwer's LegalVIEW database, with over $200B in anonymized, approved, invoice data, LegalVIEW DynamicInsights offers dynamic filters, quarterly updates, and calendar-year alignment to help users tailor benchmarks to their unique needs, on demand.

The Real Rate Report remains a vital snapshot of the market, and we know many of you rely on it as a reference tool. But DynamicInsights goes further. It enables deeper exploration of rate trends by role, experience, geography, practice area, industry, and more. Whether you're negotiating rates, evaluating law firm performance, or planning budgets, DynamicInsights gives you the agility and precision today's legal environment demands.

As always, we welcome your feedback and thank our data contributors for making this work possible. We're proud to be your partner in legal analytics and look forward to continuing to deliver insights that drive better business outcomes.

Sincerely,



Brian Jorgenson
Vice President, Product Management
Wolters Kluwer ELM Solutions

Real Rate Report Overview

The Real Rate Report is powered by LegalVIEW DynamicInsights, a web-based solution that delivers dynamic, invoice-backed insights through approved legal billing rates. It enables legal professionals to analyze rate trends by role, experience, industry, geography, practice area, and more using the world's largest repository of legal spend data.

DynamicInsights leverages the same trusted LegalVIEW database that has powered the Real Rate Report for years, now encompassing over $200B+ in anonymized, approved legal invoice data. As with previous Real Rate Reports, our data is sourced from corporations' and law firms' e-billing and time management solutions. We have included lawyer and paralegal rate data filtered by specific practice and sub-practice areas, metropolitan areas, and types of matters. This level of granularity gives legal departments and law firms the precision they need to identify areas of opportunity.

What's different with DynamicInsights?

Same source, same methodology: DynamicInsights uses the same rigorous data validation and methodology as the Real Rate Report.

- **Enhanced flexibility:** With dynamic filters, DynamicInsights enables users to tailor benchmarks to their unique needs and on demand.
- **Full year data:** DynamicInsights now aligns to a calendar year view—January through December—replacing the previous July-to-June format used in the Real Rate Report, reducing confusion and improving consistency across reporting periods.
- **More up to date:** Unlike the annual and static Real Rate Report, DynamicInsights is refreshed quarterly, offering more timely insights.
- **Digital-first access:** Delivered via a secure online interface, users can interact with the data, bookmark views, and share insights in real time.

DynamicInsights provides the same level of credibility and analytical power long trusted in the Real Rate Report with more agility and transparency for today's legal environment.

2025 Real Rate Report use considerations

- 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 DynamicInsights and this report are derived 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.

Legal departments 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.

Examples of data to consider when reviewing rates:

- **Industry** – Compare spend and rate trends across various industries
- **Practice area** – Analyze cost variations in different legal practice areas
- **Detailed practice area** – Drill down into niche legal specialties for precise benchmarking
- **Am Law** – Benchmark against top-ranked law firms for competitive rate analysis
- **City** – Understand rate trends in specific metropolitan areas
- **Country** – Gain a global perspective on legal costs and spend management
- **Role** – Assess legal spend distribution across different law firm roles

Real Rate Report Overview

Understanding key statistical terms

To help interpret the legal rate data presented in DynamicInsights and this report, it's important to understand the statistical measures used. Below are definitions of the core metrics:

- **Mean (average):** The sum of all rate values divided by the total number of values added. It provides a general sense of the central tendency of the rates but can be influenced by extreme values (outliers).
- **Median:** The middle value when all rates are arranged in ascending order. If there is an even number of rates being analyzed, the median is the average of the two middle rates. It is a robust measure of central tendency of rates that is less affected by outliers.
- **First quartile (Q1):** The value below which 25% of the rates fall. It marks the lower boundary of the middle 50% of the rates and helps identify the lower range of typical values.
- **Third quartile (Q3):** The value below which 75% of the rates fall. It marks the upper boundary of the middle 50% of the rates and helps identify the upper range of typical values.
- **n:** The number of unique timekeepers contributing to the data.

These metrics are used to provide a more nuanced view of legal rates, helping users identify trends, outliers, and benchmarks across various dimensions.

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- Up to 20% improvement in billing guideline compliance
- Increased efficiencies free up time for more value-add work

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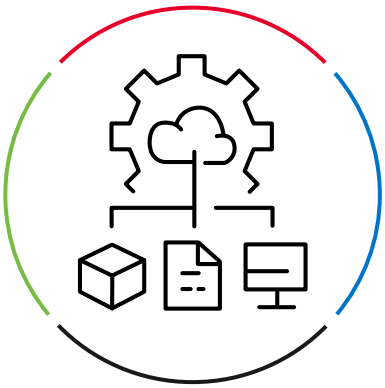
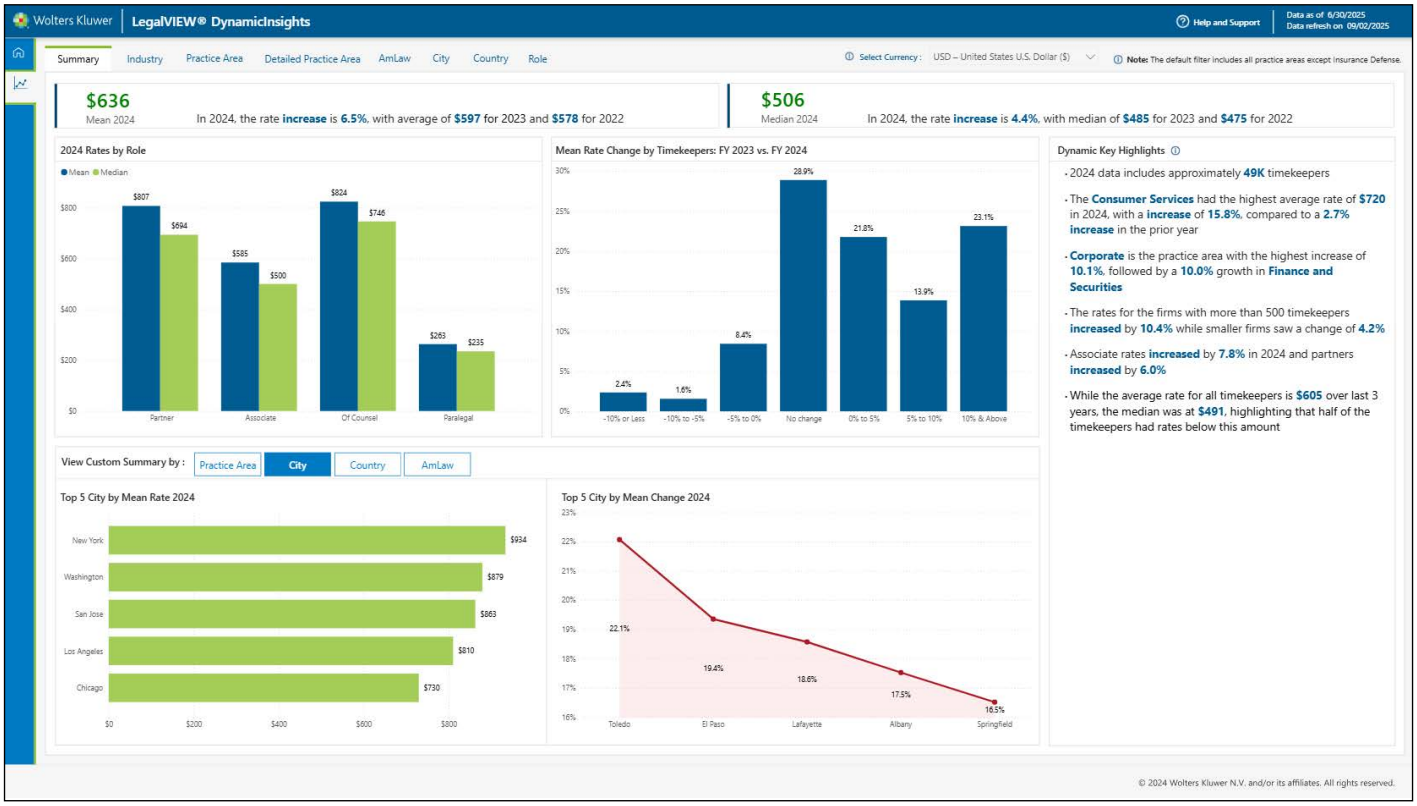
- **Strategic Legal Spend Management:** Empowers legal teams to negotiate smarter, plan more effectively, and control costs with greater precision.
- **Enhanced Transparency & Collaboration:** Strengthens law firm-client relationships through data-driven transparency and benchmarking.
- **Insight-Driven Decision Making:** Enables analysis across key dimensions to support strategic negotiations and financial optimization.





Wolters Kluwer

Section I: High-Level Data Cuts

All data and analysis based on data collected thru Q2 2025

Section I: High-Level Data Cuts

Cities
By Matter Type

2025 Real Rates for Associate and Partner | **Trend Analysis - Mean**

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2025	2024	2023
San Francisco CA	**Litigation**	Partner	106	$400	$718	$1,378	$908	$819	$803
		Associate	80	$385	$666	$875	$683	$652	$614
	Non-Litigation	Partner	132	$445	$689	$1,249	$856	$868	$788
		Associate	97	$335	$550	$922	$640	$664	$593
San Jose CA	**Litigation**	Partner	23	$650	$800	$1,250	$998	$1,024	$1,011
		Associate	20	$625	$815	$1,030	$852	$802	$721
	Non-Litigation	Partner	33	$745	$950	$1,266	$1,033	$1,104	$1,108
		Associate	27	$527	$610	$966	$718	$709	$701
Seattle WA	**Litigation**	Partner	57	$520	$902	$925	$790	$719	$628
		Associate	29	$425	$653	$700	$586	$518	$475
	Non-Litigation	Partner	119	$402	$615	$925	$694	$635	$652
		Associate	79	$307	$445	$676	$496	$484	$467

Section II: Industry Analysis

All data and analysis based on data collected thru Q2 2025

Section II: Industry Analysis

Consumer Services

By Detailed Practice Area and Matter Type

2025 - Real Rates for Associate and Partner **Trend Analysis - Mean**

Practice Area	Matter Type	Role	n	First Quartile	Median	Third Quartile	2025	2024	2023
Employment and Labor: Discrimination, Retaliation and Harassment / EEO	**Litigation**	Partner	27	$393	$495	$613	$509	$463	$436
		Associate	19	$400	$475	$493	$437	$387	$370
Employment and Labor: Other	**Litigation**	Partner	24	$564	$692	$1,252	$956	$782	$683
		Associate	14	$384	$469	$564	$553	$484	$458
	Non-Litigation	Partner	25	$450	$574	$695	$579	$573	$548
		Associate	25	$397	$450	$525	$465	$472	$456
Intellectual Property: Patents	**Non-Litigation**	Partner	41	$350	$595	$691	$605	$652	$634
		Associate	51	$208	$373	$517	$382	$378	$389
Real Estate: Leasing	**Non-Litigation**	Partner	17	$410	$539	$865	$616	$664	$667
		Associate	10	$278	$404	$617	$482	$444	$478
Real Estate: Other	**Non-Litigation**	Partner	58	$480	$626	$940	$694	$612	$540
		Associate	39	$320	$460	$733	$503	$468	$415

EXHIBIT 4

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.



00:00:00

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

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Documents

Trustee's Objection

Related Articles

Overworked Big Law Can't Find Enough Lawyers With Demand Surging	Dec. 9, 2021, 3:00 AM
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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
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client-paid legal fees
data breaches

Companies

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EXHIBIT 5

Wilshire Law Firm, PLC

Transaction Detail by Account

All Transactions

3/31/2026

Accrual Basis

Type	Date	Num	Memo	Description	Amount	Balance
COS						
Mediation Fees						
	06/04/2-25		American Arbitration Association...		$359.10	$359.10
	8/27/2025	25-5119-RAR-01	ADR Services Inc	Mediation Fee	$5,100.00	$5,459.10
Total MEDIATION FEES					$5,459.10	$5,459.10
Consultant Fees						
	12/1/2025	14062	Berger Consulting Group LLC	13.90 hrs of work	$7,992.50	$7,992.50
Total CONSULTANT FEES					$7,992.50	$7,992.50
Filing, Service, and Document Purchase Fees						
	03/29/2024	22568865	Filing Fee - One Legal LLC	Comp,CCCS,Summ-Atty Svc	$15.39	$15.39
	03/29/2024	22569357	Filing Fee - One Legal LLC	Comp,CCCS,Summ	$1,499.88	$1,515.27
	04/22/2024		Filing Fee - Department of Industrial Relations	PAGA Letter	$75.00	$1,590.27
	05/15/2024		Document Purchase - Superior Court of Alameda		$10.00	$1,600.27
	05/15/2024	76011	Service Fee - Valpro Attorney Services, LLC	File POS	$45.00	$1,645.27
	05/15/2024	75971	Service Fee - Valpro Attorney Services, LLC	Serve: Community Int...	$154.75	$1,800.02
	06/26/2024		Document Purchase - Superior Court of Alameda		$6.50	$1,806.52
	07/12/2024	23313734	Filing Fee - One Legal LLC	Status Conf Stat	$23.58	$1,830.10
	08/07/2024	23450481	Filing Fee - One Legal LLC	Ntc of Payment of Adv Jury Fee	$178.00	$2,008.10
	08/26/2024	23594190	Filing Fee - One Legal LLC	Compl,CCCS,Sum	$470.38	$2,478.48
	09/03/2024	80917	Service Fee - Valpro Attorney Services, LLC	PAGA-Serve	$143.60	$2,622.08
	09/04/2024	81026	Service Fee - Valpro Attorney Services, LLC	File POS	$45.00	$2,667.08
	10/08/2024	23890800	Filing Fee - One Legal LLC	CMS	$23.64	$2,690.72
	10/25/2024		Document Purchase - Superior Court of Alameda		$10.00	$2,700.72
	12/23/2024	24380802	Filing Fee - One Legal LLC	CMS	$24.68	$2,725.40
	01/28/2025	24579876	Filing Fee - One Legal LLC	Opp,Obj,Declar	$24.68	$2,750.08
	02/12/2025		Document Purchase - Superior Court of Alameda		$4.00	$2,754.08
	04/15/2025	25145562	Filing Fee - One Legal LLC	CMS	$24.68	$2,778.76
	04/29/2025	25254687	Filing Fee - One Legal LLC	CMS	$24.68	$2,803.44
	05/01/2025		Document Purchase - Superior Court of Alameda		$7.50	$2,810.94
	05/01/2025		Document Purchase - Superior Court of Alameda		$4.00	$2,814.94
	05/09/2025		Document Purchase - Superior Court of Alameda		$6.00	$2,820.94
	7/16/2025	CC073125TA-1713	Filing Fee - One Legal LLC	Change of Address	$26.74	$2,847.68
	8/19/2025	2609742	Filing Fee - One Legal LLC	SCS	$26.74	$2,874.42
	8/28/2025		Filing Fee - Superior Court of Alameda		$2.00	$2,876.42
	11/5/2025	CC113025TA-0472	Filing Fee - One Legal LLC	SCS	$26.74	$2,903.16
	11/24/2025	CC113025TA-2813	Document Purchase - Superior Court of Alameda		$5.50	$2,908.66
	2/18/2026	CC022826TA-2054	Filing Fee - One Legal LLC	SCS	$27.38	$2,936.04
	2/25/2026		Document Purchase - Superior Court of Alameda		$2.00	$2,938.04
	4/29/2026	CC043026TA-2562	Filing Fee - One Legal LLC	Stip and Order	$49.11	$2,987.15
	4/29/2026	CC043026TA-2563	Filing Fee - One Legal LLC	Stip and Order	$18.58	$3,005.73
	4/29/2026	CC043026TA-2570	Filing Fee - One Legal LLC	Declaration	$27.38	$3,033.11
	5/11/2026		Document Purchase - Superior Court of Alameda		$1.00	$3,034.11
	5/19/2026	CC053126TA-1527	Filing Fee - One Legal LLC	SCS	$27.38	$3,061.49
	5/26/2026	CC053126TA-1939	Filing Fee - One Legal LLC	SCS	$27.38	$3,088.87

	5/31/2026	JE053126JC-01	Appearance Fee - Court Call		$72.00	$3,160.87
	7/8/2026		Document Purchase - Superior Court of Alameda		$3.00	$3,163.87
	7/20/2026		Document Purchase - Superior Court of Alameda		$3.00	$3,166.87
	7/27/2026		Document Purchase - Superior Court of Alameda		$2.00	$3,168.87
Total FILING, SERVICE, DOCUMENT PURCHASE FEES					$3,168.87	$3,168.87
Other Costs						
	1/22/2024	E-3175556	Docusign Envelope		$1.89	$1.89
	1/22/2024	E-3175555	Docusign Envelope		$1.89	$3.78
Total OTHER COSTS					$3.78	$3.78
TOTAL					**$16,624.25**	**$16,624.25**

EXHIBIT 6

Department of Industrial Relations
STATE OF CALIFORNIA

PAGA NOTICE PUBLIC SEARCH - CASE DETAIL

Case Information

Case Number: LWDA-CM-1023134-24
Plaintiff for PAGA Case: Lupe Maria Gomez
Filer/Attorney for PAGA Case: Justin Marquez
Law Firm for PAGA Plaintiff: Wilshire Law Firm
Employer: Community Integrated Work Program, Inc.
Date Case Received:
Employer Filer Firm:
Court Type: California Superior Courts
Court Name: Alameda County Superior Court
PAGA Court Case Number: 24CV088623
Violation Type:
Related BOFE Case:

Attachments

Attachment Name	Description	Date Submitted	Type
Additional Document submitted with Court Complaint on 08/27/2024 04:17:02 PM by Justin Marquez	2024 08-23 Ntc of Case Assignment.pdf	08/27/2024 04:17 PM	Court Complaint
Additional Document submitted with Court Complaint on 08/27/2024 04:17:02 PM by Justin Marquez	2024 08-23 Ntc of CMC.pdf	08/27/2024 04:17 PM	Court Complaint
Additional Document submitted with Court Complaint on 08/27/2024 04:17:02 PM by Justin Marquez	2024 08-23 CCCS (CONFORMED).pdf	08/27/2024 04:17 PM	Court Complaint
Additional Document submitted with Court Complaint on 08/27/2024 04:17:02 PM by Justin Marquez	2024 08-23 Summons (CONFORMED).pdf	08/27/2024 04:17 PM	Court Complaint
Additional PAGA Document Submitted on 04/28/2026 05:16:40 PM by Alan	2026 04-28 Community Integrated - POS.pdf	04/28/2026 05:17 PM	Other PAGA Document
Additional PAGA Document Submitted on 04/28/2026 05:16:40 PM by Alan	2026 04-28 Community Integrated Work - PAGA Counsel Decl re Joint Stip re PAGA Approval .pdf	04/28/2026 05:16 PM	Other PAGA Document
Additional PAGA Document Submitted on 04/28/2026 05:16:40 PM by Alan	2026 04-07 Community Integrated Work - Plaintiff Dec.pdf	04/28/2026 05:17 PM	Other PAGA Document
Additional PAGA Document Submitted on 04/22/2026 01:44:45 PM by Alan	2026-02-09 Fully Executed Settlement Agreement.pdf	04/22/2026 01:44 PM	Other PAGA Document
Additional PAGA Document Submitted on 04/28/2026 05:16:40 PM by Alan	2026 04-28 Community Integrated Work - Joint Stip re PAGA Approval.pdf	04/28/2026 05:16 PM	Other PAGA Document
Court Complaint Submitted on 08/27/2024 04:17:02 PM by Justin Marquez	2024 08-23 PAGA Complaint (CONFORMED).pdf	08/27/2024 04:17 PM	Court Complaint
PAGA Notice Submitted on 04/18/2024			

Department of Industrial Relations
STATE OF CALIFORNIA

PAGA NOTICE PUBLIC SEARCH - CASE DETAIL

Attachment Name	Description	Date Submitted	Type
12:26:47 PM by Justin Marquez	2024 04-18 Community Integrated - PAGA Letter (FINAL).pdf	04/18/2024 12:27 PM	PAGA Notice