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JUDICIAL COUNCIL OF CALIFORNIA

CHAIR OF THE JUDICIAL COUNCIL

JAIDYN HOLMES, individually and on behalf of all others similarly situated, Plaintiffs, v. SPIRIT HALLOWEEN SUPERSTORES LLC; SPENCER GIFTS LLC; and DOES 1 through 20, inclusive, Defendants.	Case No. JCCP5401 **DECLARATION OF ERIC J. NAESSIG IN SUPPORT OF STIPULATION TO APPROVE PAGA SETTLEMENT AGREEMENT UNDER CALIFORNIA LABOR CODE § 2698 ET SEQ.** Los Angeles County Superior Court Case No.: 24STCV09324 (filed April 15, 2024)
VANESSA RUELAS SIERRA, as an individual and on behalf of all others similarly situated, Plaintiff, vs. SPENCER GIFTS LLC, a Delaware limited liability company; and DOES 1 through 50, inclusive, Defendants.	Kern County Superior Court Case No.: BCV-23-101673 (filed May 30, 2023)

RICHARD GONZALEZ, on behalf of himself and current and former aggrieved employees Plaintiff, v. SPIRIT HALLOWEEN SUPERSTORES LLC; and DOES 1 to 100, inclusive, Defendants.	Los Angeles County Superior Court Case No.: 24STCV04406 (filed February 22, 2024)
ELISA HILAIRE, individually and on behalf of all similarly situated individuals, Plaintiff, v. SPENCER GIFTS, LLC, a Delaware Limited Liability Company; SPIRIT HALLOWEEN SUPERSTORES, LLC, a Delaware Limited Liability Company; BARRY SUSSON, an individual; and Does 1-10, inclusive; Defendants.	San Diego County Superior Court Case No.: 37-2024-00019642 (filed April 26, 2024)
THOMAS WHALEN, individually and on behalf of all others similarly situated; Plaintiff, v. SPIRIT HALLOWEEN SUPERSTORES LLC, a Delaware limited liability company; and DOES 1 through 50, Defendants.	Los Angeles County Superior Court Case No.: 23STCV21612 (filed September 7, 2023)

DECLARATION OF ERIC J. NAESSIG

I, Eric J. Naessig, declare:

1. I am an attorney licensed to practice law in the state of California and have been admitted to practice before this Court. I am an attorney with the law firm Lavi & Ebrahimian, LLP, counsel representing the Estate of Richard Gonzalez ("Plaintiff") in this action, and I am an attorney assigned to work on this case. Based on my assignment to this case and familiarity with the file and action in this matter, I have personal knowledge of the matters stated herein and if called and sworn as a witness, I would and could competently testify under oath thereto. I am a member in good standing of all State Courts and the Federal Central District Court of California.

2. This Declaration is submitted in support of the Stip to Approve PAGA Settlement.

PROCEDURAL HISTORY

3. On December 18, 2023, Plaintiff Gonzalez submitted a PAGA notice to the LWDA and gave notice to Spirit Halloween Superstores LLC ("Defendant"). Exh. 1

4. On February 22, 2024, Plaintiff Gonzalez commenced *Richard Gonzalez v. Spirit Halloween Superstores LLC*, Los Angeles Superior Court Case No. 24STCV04406 ("*Gonzalez* Action"). In the complaint for the *Gonzalez* Action, Plaintiff Gonzalez alleged civil penalties under PAGA for: (1) failure to pay wages for all hours worked at the legal minimum wage; (2) failure to pay wages for overtime hours worked at the overtime rate of pay; (3) failure to pay meal period premiums at the regular rate of pay; (4) failure to pay rest period premiums at the regular rate of pay; (5) failure to timely pay earned wages during employment; (6) failure to provide complete and accurate wage statements; and (7) failure to pay employees all wages due at time of termination/resignation. Exh. 2. The *Gonzalez* Action is one of the Coordinated Actions included in Spencer Gifts Wage and Hour Cases, JCCP No. 5401, and is stayed with the other Coordinated Actions.

5. On March 3, 2026, Richard Gonzalez died in Baldwin Park, CA. A true and correct certified copy of Richard Gonzalez's death certificate is attached as Exhibit 1 to the Declaration of Anastasia Marie Shepherd, Plaintiff Gonzalez's successor in interest.

EXPERIENCE OF CLASS COUNSEL

6. The firm of Lavi & Ebrahimian, LLP, almost exclusively practices in the area of labor and employment law and is experienced and qualified to act as Class Counsel, to evaluate the class claims, to evaluate settlement versus trial on a fully informed basis, and to evaluate the viability of the defenses.

7. I am familiar with the practice of Lead Counsel Joseph Lavi having worked as an associate with Lavi & Ebrahimian, LLP starting July 2024, which has often included reviewing declarations in support of motions for attorneys' fees and/or to seek appointment as Class Counsel. Mr. Lavi graduated from law school in 2000 and has handled numerous cases in all aspects of employment and labor law, including state and federal class actions, wrongful termination, discrimination, harassment and retaliation cases. Mr. Lavi has tried both labor and employment cases in State and Federal court, and has argued before various Court of Appeals, on employment issues such as validity of Arbitration Agreements, Application of Res Judicata in class action cases as well as other employment issues. Mr. Lavi has also been a panelist and/or speaker for various Employment Law Continuing Legal Education Panels on issues of employment law trials, how to proceed and conduct trials as well as proving and winning punitive damages. Mr. Lavi has also been named a Southern California Super Lawyer in the area of plaintiffs' employment litigation – class action from 2011-2022. Some of the class actions that Mr. Lavi has handled against employers on wage and hour issues and have been approved as class counsel consisted of Kaiser Permanente which settled for $6,510,000.00; Hustler Casino which settled for $980,000.00; Chevron Stations Inc., which settled for $4,500,000.00; Commerce Casino which settled for $1,575,000.00; BP West Cost Products, which settled for $4,000,000.00; Kaiser Permanente which settled for $3,600,000.00, Fuddruckers (as lead counsel) which settled for $900,000.00; Movado Retail Group, Inc. (as lead counsel) which settled for $728,000.00, Chuck-E-Cheese's (as lead counsel) which settled for $1,900,000.00; Aero-Electric Connector, Inc. (as lead counsel) which settled for $1,500,000.00; Clougherty Packing, LLC (as lead counsel) which settled for $4,250,000.00; and Gruma Corporation (as lead counsel) which defendant's petition to the United States Supreme Court in the matter was denied and the matter

settled for $2,300,000.00. There are numerous other class actions that Mr. Lavi has settled as well as pending ones. He and members of the firm have been approved as class counsel by both federal and state Courts. Mr. Lavi, myself, and the other attorneys at Lavi & Ebrahimian who are available to assist us in this case if needed, are fully capable of adequately and fairly representing Plaintiff and the proposed class in this matter.

8. Lavi & Ebrahimian, LLP, has been appointed Class Counsel in over 50 contested proceedings including the following:

a. *Ischak v. Kaiser Foundation Hospitals, Inc.*, Los Angeles Superior Court Case No. BC343535;

b. *Santana v. El Pollo Loco, Inc.*, Los Angeles Superior Court Case No. BC369846;

c. *Edlin, et al. v. Fuddruckers, Inc.,* United States District Court, Central District of California, Case No. CV-07-3678-ABC;

d. *Chavez, et al. vs. CEC Entertainment, Inc. d/b/a Chukee-Cheeses,* Los Angeles Superior Court Case No. BC380996;

e. *Bustamante, et al. v. Teamone Employment Specialists*, Los Angeles Superior Court Case No. BC383266;

f. *Cervantes, et al. v. Kaiser Foundation Hospitals, Inc.*, Alameda Superior Court Case No. RG 0265835;

g. *Seng Savang v. Club One Casino*; Fresno Superior Court Case No. 05CECG02189;

h. *Norman, et al. v. Movado Retail Group, Inc.,* United States District Court, Central District of California, Case No. CV08-06691 SVW (PLA);

i. *Shand v. G.A.L.A., Inc. dba Giorgio Armani*, Los Angeles Superior Court Case No. BC342588;

g. *Solis v. Plycraft Industries, Inc.*, Los Angeles Superior Court Case No. BC374816;

h. *Campos v. HWB Carwash, Inc.*, Los Angeles Superior Court Case No. BC378990;

i. *Acosta, et al. v. Texwood Industries*, United States District Court, Central District of California, Case No. CV07-3237-DDP (PLAX);

h. *Arevalo v. Gruma Corporation*, Los Angeles Superior Court Case No. BC410322;

j. *Burrola v. American Promotional Events*, Los Angeles Superior Court Case No. BC412315;

k. *Cortez v. Trader Distribution Services*, Los Angeles Superior Court Case No. BC397208;

l. *Cueva v. Allied Industries, Inc.*, Los Angeles Superior Court Case No. BC399431;

m. *Del Toro v. Petco Animal Supplies, Inc.*, San Diego Superior Court Case No. 37-2009-00103626-CU-OE-CTL;

n. *Garcia v. Home Cooking, Inc.*, Los Angeles Superior Court Case No. BC451148;

o. *Alcantar v. Amerimax Building Products, Inc.*, United States District Court, Central District of California, Case No. CV 10-8916 DDP (CWx);

p. *Arancivias v. Clougherty Packaging, LLC dba Farmer John*, Los Angeles Superior Court Case No. BC432406;

q. *Barajas v. Menzies Aviation, Inc.,* United States District Court, Central District of California, Case No CV-10-02315-JEM;

r. *Barrera v. BHFC Operating, LLC dba Bottega Louie*, Los Angeles Superior Court Case No. BC462603;

s. *Camacho v. American Textile Maintenance Co.*, Los Angeles Superior Court Case No. BC452570;

t. *Cortes v. Monsanto Company*, Ventura Superior Court Case No. 56-2010-

00366952-CU-OE-VTA;

u. *Escobar v. Aero-Electric Connector, Inc.*, Los Angeles Superior Court Case No. BC421009;

v. *Gomez v. Bacara Resort & Spa*, Santa Barbara Superior Court Case No. 1341987;

w. *Gonzalez v. Ashley Furniture Industries, Inc.*, Los Angeles Superior Court Case No. BC425708;

x. *Gonzalez v. Burrtec Waste Industries, Inc.*, Los Angeles Superior Court Case No. BC436879;

y. *Gutierrez v. Visterra Credit Union*, Riverside Superior Court Case No. RIC10020183;

z. *Hernandez v. Kruse & Son, Inc.*, Los Angeles Superior Court Case No. BC411849;

aa. *Lopez v. Tecno Industrial Engineering*, Los Angeles Superior Court Case No. BC411134;

bb. *Lowanga v. Continental Currency Services, Inc*., Orange County Superior Court Case No. 30-2011-0044011-CU-OE-CXC;

cc. *Aguilar v. PLS Financial Services, Inc.,* United States District Court, Central District of California, Case No. CV 10-0415 ODW (FMOx)

dd. *Lozada v. Classic Party Rentals, Inc.*, Los Angeles Superior Court Case No. BC443792;

ee. *Madrid v. OPI Products, Inc.*, Los Angeles Superior Court Case No. BC451489;

ff. *Martinez v. J. Fletcher Creamer & Son, Inc.*, United States District Court Case No. CV 10-0968-PSG-FMOX;

gg. *Martinez v. Administaff Companies II, L.P.*, Los Angeles Superior Court Case No. BC425799;

hh. *Martinez v. Morgans Hotel Group Management, LLC*, Los Angeles Superior Court Case No. BC446744;

jj. *Sanchez v. La Brea Bakery, Inc.*, Los Angeles Superior Court Case No. BC456420;

ii. *Montenegro v. Ruggeri Marble and Granite, Inc.*, United States District Court, Central District of California, Case No. CV-10-00711 JFW (PLAx);

kk. *Reed v. 99 Cents Only Stores,* Los Angeles Superior Court Case No. BC436793;

ll. *Santos v. Noble Management Group-California, LLC*, United States District Court, Central District of California, Case No. CV 10-2594 DSF (VBKx)

mm. *Taylor v. U.S. Healthworks Holding Company, Inc.*, Orange County Superior Court Case No. 30-2011-00473505;

nn. *Valencia Diaz v. Gene Wheeler Farms, Inc.*, Los Angeles Superior Court Case No. BC436235;

oo. *Zad-Behtooie v. Valley Village,* Los Angeles Superior Court Case No. BC451490;

pp. *Bell v. Aidells Sausage Company, Inc.*, Alameda Superior Court Case No. RG10523946;

qq. *Negrete v. Cenveo, Inc.*, United States District Court, Central District of California, Case No. CV 11-09543 DSF (MRWx);

rr. *Bejar v. Exopack-Ontario, Inc.*, Orange County Superior Court Case No. 30-2011-00518396-CU-OE-CXC;

ss. *Aguilar v. PLS Financial Services, Inc.*, United States District Court, Central District of California, Case No. CV 10-0415 ODW (FMOx);

tt. *Sparks v. Larry Flynt dba Hustler Casino*, Los Angeles Superior Court Case No. BC320172;

uu. *Morris v. Chevron Stations, Inc.*, Los Angeles Superior Court Case No.

BC361380;

vv. *Marino v. BP West Coast Products, LLC*, Los Angeles Superior Court Case No. BC357987.

ATTORNEYS' FEES

9. Our Firm has made every effort to litigate this action in an efficient and cost-effective manner. Following review of our case file and hours and discussions with counsel, attorneys at our firm have spent approximately 121.4 hours on the matter, amounting to approximately $91,195.00 if billed hourly.

10. In summary form, counsel's many tasks included the following: pre-filing investigation, legal research, and research of Defendant; meeting and communicating with client regarding her responsibility in bringing the action, the facts of her case, her employment, her work environment, their documents pleadings; reviewing Plaintiff's file and determining liability and evaluating claim and defense strengths and weaknesses; preparing formal discovery and reviewing Defendant's formal discovery; legal research of case law and wage orders regarding applicable claims and defenses; reviewing sister cases; meeting and conferring over informal discovery and the mediation session; drafting notices for litigation; evaluating Defendant's policies; determining case strategy; communicating with Defendant's Counsel; analyzing data and information provided in informal discovery; calculating damages; negotiating settlement and settlement documents; communicating with the administrator and responding to administrator's inquiries; preparing the motion for preliminary approval and supporting documents; meeting with client regarding approval of the settlement; drafting motion for final approval and supporting documents. All of the tasks and work performed were reasonable and necessary to the prosecution of this case and justified, particularly in light of the result achieved.

11. Throughout the course of this litigation, I have spent at least 6 hours litigating this matter. My unadjusted lodestar for my hours spent on this case amounts to approximately $4,050.00 (6 x $675.00 = $4,050.00). Given my experience and the focus of my practice, if I were to charge for my type of work by the hour my rate would be $675 per hour. A $675 rate is warranted based on my

experience in a highly specialized area of law and is in line with the Laffey Matrix. (See Ex. 4 available at http://www.laffeymatrix.com/see.html.) California Courts have applied the Laffey Matrix with adjustments to the specific California locality where the Counsel's office is located based on "Locality Pay Tables." (Syers Properties III, Inc. v. Rankin (2014) 226 Cal.App.4th 691, 695-696 [affirming fee award based on Laffey Matrix with upward 9 percent rate adjustment from D.C. area compared to San Francisco Bay Area based on Locality Pay Tables]; In re HPL Techs., Inc., Secs. Litig. (N.D. Cal. April 22, 2005, No. C-02-3510 VRW) 365 F.Supp.2d 912, 921-922 [using Laffey Matrix with upward adjustment of 9 percent for San Francisco based on difference between D.C. Area 's +15.98 locality pay compared to San Francisco's +26.39 percent locality pay differential from the federal courts' "Judiciary Salary Plan Pay Tables."].) Here, Plaintiff's Counsels' offices are located in Los Angeles County. For 2023, the Locality Pay Tables (and Judiciary Salary Plan Pay Tables referred to in In re HPL Techs., Inc.), state a 2.4 percent increase for the Los Angeles-Long Beach, CA area which includes the following counties: Imperial County, Kern County, Los Angeles County, Orange County, Riverside County, San Bernardino County, San Luis Obispo County, Santa Barbara County, and Ventura County. (Ex. 5, 6 [2023 Locality Pay Tables for Washington-Baltimore-Arlington and Los Angeles-Long Beach, CA available at https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2023/general-schedule/]; Ex. 7, 8 [Judiciary Salary Plan Pay Tables available at http://www.uscourts.gov/careers/compensation/judiciary-salary-plan-pay-rates]; Ex. 9 [2023 Locality Pay Area Definitions defining counties within Los Angeles-Long Beach, CA area available at https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2023/locality-pay-area-definitions/].) In applying the 2.4% locality increase for attorneys working in Imperial County, Kern County, Los Angeles County, Orange County, Riverside County, San Bernardino County, San Luis Obispo County, Santa Barbara County, and Ventura County over the Washington-Baltimore area stated in the Laffey Matrix, the Laffey Matrix states the following relevant rates: $473 for attorneys 1 to 3 years out of law school, $581 for attorneys 4 to 7 years out of law school, $839 for attorneys 8 to 10 years out of law school, $948 for attorneys 11 to 19 years out of law school, and $1,141 for attorneys 20 plus years out of law school.

12. Working closely with the other attorneys in my firm, including on motions for attorneys' fees, I am aware of the experience and achievements of the counsel involved in this matter as well as the rates which would be charged if our work was on an hourly basis. Having reviewed numerous declarations in support of fee applications in Los Angeles, I also have knowledge of hourly rates charged by other attorneys practicing in the field of employment law in Los Angeles. Based on that information, I believe that my rate and the rates of the attorneys in my firm are fully consistent with the market rate for attorneys with comparable expertise, experience and qualifications. Based on the information I have, I believe that the rates of our firm are reasonable and appropriate fees for Los Angeles attorneys with comparable expertise, experience, and qualifications.

13. Throughout the course of this litigation, I am informed Joseph Lavi has spent at least 22 hours litigating this matter. Accordingly, Mr. Lavi's unadjusted lodestar in this matter is $22,000.00 (22 x $1000 = $22,000.00). If Mr. Lavi were to charge a rate for this type of work by the hour, given his experience and the focus of his practice, his current hourly rate would be $1000 per hour. A $1000 rate is warranted based on Mr. Lavi's years of experience in a highly specialized area of law and is in line with the Laffey Matrix. This rate is also in line with other partners out of law school and practicing for over 20 years in California as indicated by the 2014 National Law Journal Survey (Exhibit 10) and 2008 National Law Journal Survey (Exhibit 11).

14. Throughout the course of this litigation, Vincent Granberry estimates he has spent at least 28 hours litigating this matter. Mr. Granberry has practiced and specialized in employment law since graduating law school in 2010. Accordingly, Mr. Granberry's unadjusted lodestar in this matter is $21,000.00 (28 x $750 = $21,000.00). If Mr. Granberry were to charge a rate for this type of work by the hour, given his experience and the focus of his practice, his current hourly rate would be $750 per hour. This rate is also in line with other attorneys out of law school and practicing for fifteen years in California as indicated by the 2014 and 2008 National Law Journal Survey.

15. I have also reviewed the files and billable records for Cassandra Castro, a former attorney of Lavi & Ebrahimian, LLP, in this matter and Ms. Castro spent approximately 14 hours litigating this matter. Ms. Castro is no longer an associate with our firm. I am aware she graduated

from Boston University School of Law and has been in practice since 2021. If Ms. Castro were to charge a rate for this type of work by the hour, given her experience, her current hourly rate would be $675 per hour. A $675 rate is warranted based on Ms. Castro's experience in a highly specialized area of law and is in line with the Laffey Matrix. Accordingly, Ms. Castro's unadjusted lodestar in this matter is $9,450.00 (14 x $675 = $9,450.00).

16. Throughout the course of this litigation, Jovahn Wiggins has spent at least 39.4 hours litigating this matter. I am aware he graduated from Gonzaga Law School in 2022 and has been licensed to practice law since 2023. If Mr. Wiggins were to charge a rate for this type of work by the hour, given his experience, his current hourly rate would be $675 per hour. A $675 rate is warranted based on Mr. Wiggins' experience in a highly specialized area of law and is in line with the Laffey Matrix. Accordingly, Mr. Wiggins' unadjusted lodestar in this matter is $26,595.00 (39.4 x $675 = $26,595.00).

17. Throughout the course of this litigation, Daniel Frydman has spent at least 12 hours litigating this matter. I am aware he graduated from Pepperdine Law and has been licensed to practice law since 2019. If Mr. Frydman were to charge a rate for this type of work by the hour, given his experience, his current hourly rate would be $675 per hour. A $675 rate is warranted based on Mr. Frydman's experience in a highly specialized area of law and is in line with the Laffey Matrix. Accordingly, Mr. Frydman's unadjusted lodestar in this matter is $26,595.00 (39.4 x $675 = $26,595.00)

ATTORNEYS' COSTS

18. Our firm maintains all records regarding costs expended on each case. I have reviewed the records of costs expended in this matter by our firm, which total Sixteen Thousand Seven Hundred Seventy Dollars and Eighty Three Cents ($16,770.83). All costs were reasonably incurred in prosecution of the lawsuit and paid on a contingency basis. A large portion of these costs were associated with filing fees for this case, service of documents, mediation, and expert analysis; the remainder was reasonably incurred in prosecution of the lawsuit.

/ / /

CY PRES

19. Our firm does not have any relationship with the cy pres Legal Aid at Work that would create a conflict in interest. Neither Plaintiff Gonzalez or his successor in interest have any relationship with cy pres Legal Aid at Work that would create a conflict in interest.

REASONABLENESS OF ATTORNEYS FEES

20. The contingent-risk rationale for a lodestar enhancement is a matter of common sense. To realize market value payment for services, contingent compensation must be upward-adjusted to account for the risk of loss. "A lawyer who both bears the risk of not being paid and provides legal services is not receiving the fair market value of his work if he is paid only for the second of these functions. If he is paid no more, competent counsel will be reluctant to accept fee award cases." (*Ketchum*, *supra*, 24 Cal.4th at pp. 1132-1133.) In *Ketchum*, the California Supreme Court resoundingly re-affirmed the importance of multipliers in cases where the party seeking fees is not paid on a fee-for-service basis: "The purpose of a fee enhancement, or so-called multiplier, for contingent risk is to bring the financial incentives for attorneys enforcing important constitutional rights . . . into line with incentives they have to undertake claims for which they are paid on a fee-for-services basis." (*Id*. at p. 1132.) The court recognized that "lawyers generally will not provide legal representation on a contingent basis unless they receive a premium for taking that risk." (*Id*. at p. 1136.) By contrast, the use of enhancements to provide premium compensation for successful contingent cases will counter-balance the risk of loss, ensuring that the rate awarded actually reflects the "market value" of the services. (*Id*. at p.1138 ("The adjustment of the lodestar figure, e.g., to provide a fee enhancement reflecting the risk that the attorney will not receive payment if the suit does not succeed, constitutes earned compensation; unlike a windfall, it is neither expected nor fortuitous."); *Beasley v. Wells Fargo* (1991) 235 Cal.App.3d 1407, 1419 ("The purpose is to compensate for the risk of loss generally in contingency cases as a class.") (italics in original).)

21. Relying on *Ketchum*, *Horsford* held that "the trial court abused its discretion in failing to consider the relevant factors for awarding an enhancement multiplier." (*Horsford*, *supra*, 132 Cal.App.4th at p. 399.) *Horsford* summarized the policies for a multiplier:

> [T]he contingent nature of civil rights attorney fees was discussed in the cases and scholarly writings summarized in *Ketchum v. Moses*, supra, 24 Cal.4th at pages 1132-1133, 104 Cal.Rptr.2d 377, 17 P.3d 735. There, of course, the focus is on the fact that litigation is fraught with uncertainty and even the most scrupulous attorney will "win some and lose some," as the saying goes. And settlement offers, such as the one plaintiffs rejected in the present case, will often be lump-sum offers, without separately providing for attorney fees, so counsel is then left to obtain payment under a traditional tort case contingency fee. Accordingly, the "contingency" factors summarized in Ketchum assume as a premise that statutory attorney fees are semi guaranteed after a plaintiff prevails, but that there is, nevertheless, a great element of contingency in any fee system that rewards only attorneys for prevailing parties.
> (*Id*. at p. 400, fn. 11.)

22. *Horsford* thus held that "the contingent and deferred nature of the fee award in a civil rights or other case with statutory attorney fees requires that the fee be adjusted in some manner to reflect the fact that the fair market value of legal services provided on that basis is greater than the equivalent noncontingent hourly rate." (*Id*. at pp. 394-395.)

23. This case was challenging given the burden of proof necessary to prove violations on a class-basis, as well as the novel legal issues of the case. Thus, the risk of a defense verdict or a modest verdict was real had the case proceeded to trial in lieu of settlement. A premium for the risk of non-payment in a case like this is just economics—the greater the risk, the greater the reward: "In theory, a contingent fee in a case with a 50 percent chance of success should be twice the amount of a non-contingent fee for the same case . . . ." (*Cazares v. Saenz*, (1989) 208 Cal.App.3d 279, 288.) Indeed, it is well-recognized in the plaintiff-side civil rights community that the risk of contingent representation should be met with an enhanced fee award upon a successful verdict.[1]

24. The rationale for a fee enhancement in contingency cases is to not only compensate the attorney for legal services, but to provide fair compensation for the risk and delay of not being paid at all. (*Ketchum v. Moses* (2001) 24 Cal.4th 1122, 1132-1133.) In counsel's experience, the risks of prosecuting a class action case such as this are significant. Class Counsel has expended time in the prosecution of this litigation on a contingency basis without any direct compensation and having

[1] See, e.g., Maximizing your attorneys' fees recovery in the trial court following a successful FEHA judgment (April 2022), https://www.advocatemagazine.com/article/2022-april/maximizing-your-attorneys-fees-recovery-in-the-trial-court-following-a-successful-feha-judgment.

advanced litigation costs, carrying the risk that this time and the current out-of-pocket costs would be lost if the case were not resolved successfully.

25. An enhancement to the lodestar may also be justified to compensate for the fact that a case precluded the attorneys from accepting other employment. (*Ketchum*, *supra*, 24 Cal.4th at p. 1132 (lodestar "may be adjusted by the court" based on, inter alia, "the extent to which the nature of the litigation precluded other employment by the attorneys."). Like in *Horsford*, "the demands of the present case substantially precluded other work during that extended period, which makes the ultimate risk of not obtaining fees all the greater (since the attorneys must use savings or incur debt to keep their offices afloat and their families fed" while focusing almost entirely on a single case. (*Horsford*, *supra*, 132 Cal.App.4th at pp. 399-400.) Here, the preclusion factor is evident given the number of hours spent by our law firm.

26. As a relatively small law firm, our firm can only properly litigate a limited number of cases at one time. The professional demands of this case were not insignificant. Class Counsel was necessarily precluded from working on other cases while working on this case.

27. An enhancement can be based on what is called the "quality factor," which considers the novelty or difficulties in the case and skill displayed in presenting it. (*Ketchum*, *supra*, 24 Cal.4th at p. 1132.) "Novelty and difficulty of the questions involved, and the skill displayed in presenting them," can support an upward adjustment to the lodestar. (*Serrano v. Priest (Serrano III)* (1977) 20 Cal.3d 25, 49.) Here, this factor likewise supports an enhancement to the lodestar. Just like it can justify a higher fee in the legal marketplace (see Rules of Professional Conduct, Rule 4-200 subd. (B)(3)), the novelty, difficulty or undesirability of a particular case also justifies a lodestar enhancement. *Ketchum*, *supra*, at p. 1132 ("difficulty of questions presented" justifies enhancement); see also *Mangold v. CPUC* (9th Cir. 1995) 67 F.3d 1470 (affirming 2.0 lodestar multiplier based in part on defendant's "often unreasonable opposition.")).

28. "Under our precedents, the unadorned lodestar reflects the general local hourly rate for a fee-bearing case; it does not include any compensation for contingent risk, extraordinary skill, or any other factors a trial court may consider . . . ." (*Ketchum v. Moses* (2001) 24 Cal.4th at p. 1138.)

"The purpose [of a multiplier] . . . is to bring the financial incentives for attorneys enforcing important constitutional rights . . . into line with incentives they have to undertake claims for which they are paid on a fee-for-services basis." (*Id*. at pp. 1132-1133.) To determine a fee that truly reflects market value, non-lodestar factors must be considered and the lodestar adjusted accordingly. (*Horsford v. Bd. of Trustees* (2005) 132 Cal.App.4th at pp. 394-395.). Specifically, *Ketchum* considers four factors in awarding a lodestar multiplier: (1) the novelty and difficulty of the questions involved, (2) the skill displayed in presenting them, (3) the extent to which the nature of the litigation precluded other employment by the attorneys, and (4) the contingent nature of the fee award.

EXHIBITS

29. Attached as **Exhibit 1** to this declaration is a true and correct copy of Plaintiff Gonzalez's PAGA notice sent to the LWDA and Defendant on December 18, 2023.

30. Attached as **Exhibit 2** to this declaration is a true and correct copy of the complaint filed in the *Gonzalez* Action on. February 22, 2024.

31. Attached as **Exhibit 3** to this declaration is a true and correct copy of the Lavi & Ebrahimian Costs.

32. Attached as **Exhibit 4** to this declaration is a true and correct printout of the Laffey Matrix available at http://www.laffeymatrix.com/see.html.

33. Attached as **Exhibit 5** to this declaration is a true and correct copy of the 2023 Locality Pay Table for Washington-Baltimore-Arlington available at https://www.opm.gov/policydataoversight/pay-leave/salaries-wages/salary-tables/pdf/2023/DCB.pdf.

34. Attached as **Exhibit 6** to this declaration is a true and correct copy of the 2023 Locality Pay Table for Los Angeles-Long Beach, CA available at https://www.opm.gov/policydataoversight/pay-leave/salaries-wages/salary-tables/pdf/2023/LA.pdf.

35. Attached as **Exhibit 7** to this declaration is a true and correct copy of the Judiciary Salary Plan Pay Table for Washington-Baltimore-Arlington available at https://www.uscourts.gov/sites/default/files/archive_3/jsp_washington_2023.pdf.

36. Attached as **Exhibit 8** to this declaration is a true and correct copy of the Judiciary Salary Plan Pay Table for Los Angeles-Long Beach, CA available at https://www.uscourts.gov/sites/default/files/archive_3/jsp_los_angeles_2023.pdf.

37. Attached as **Exhibit 9** to this declaration is a true and correct copy of 2023 Locality Pay Area Definitions defining counties within Los Angeles-Long Beach, CA area available athttps://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2023/locality-payareadefinitions/#LO-CA.

38. Attached as **Exhibit 10** to this declaration is a true and correct copy of printouts from the 2014 National Law Journal sampling of California firm billing rates.

39. Attached as **Exhibit 11** to this declaration is a true and correct copy of the 2008 National Law Journal sampling of billing rates.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this 30th day of October 2026, at Beverly Hills, California.

/s/ Eric J. Naessig
Eric J. Naessig

Exhibit 1

LAW OFFICES OF
LAVI & EBRAHIMIAN, LLP
8889 W. OLYMPIC BLVD., SUITE 200
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December 18, 2023

NOTICE OF LABOR CODE VIOLATIONS PURSUANT TO LABOR CODE SECTION 2699.3

To: California Labor and Workforce Development Agency
Attn. PAGA Administrator
1515 Clay Street, Suite 801
Oakland, California 94612
Via Online Submission Only

SPIRIT HALLOWEEN SUPERSTORES LLC Registered Agent for Service of Process c/o C T Corporation System 330 N. Brand Blvd., Suite 700 Glendale, CA 91203 **Certified No.:7022 3330 0002 1393 3119**	**SPIRIT HALLOWEEN SUPERSTORES LLC** 14121 Ramona Blvd Baldwin Park, CA 91706 **Certified No.: 7022 3330 0002 1393 3126**

From: RICHARD GONZALEZ, on behalf of himself and all other current and former aggrieved California-based hourly non-exempt employees of SPIRIT HALLOWEEN SUPERSTORES LLC.

c/o Joseph Lavi, Esq.
Vincent C. Granberry, Esq.
Jovahn Wiggins, Esq.
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Our firm has been retained by aggrieved employee RICHARD GONZALEZ concerning a representative action pursuant to the Private Attorneys General Act of 2004, Labor Code sections 2698, *et seq*. ("PAGA") against his employers, SPIRIT HALLOWEEN SUPERSTORES, LLC.

We are filing this written notice with the Labor and Workforce Development Agency ("LWDA") pursuant to the provisions of the California Labor Code Sections 2699, 2699.3, and 2698, *et seq*. The purpose of this letter is to inquire whether LWDA intends to investigate and seek civil penalties associated with my client's allegations of violations of the Labor Code by his Employer. In addition to submitting this letter and the $75.00 filing fee via the online PAGA filing system, I am causing a copy of this letter to be mailed to the Department of Industrial Relations – Accounting Unit.

FACTUAL STATEMENT AND THEORIES OF LABOR CODE VIOLATIONS

Aggrieved employee RICHARD GONZALEZ ("Employee") was employed by SPIRIT HALLOWEEN SUPERSTORES LLC ("Employers" or "Employers") as an hourly non-exempt employee from in or around August 6, 2023, until on or about September 23, 2023.

1. *Failure to Pay the Minimum Wage Rate of Pay for All Hours Worked*

Employee alleges that during his employment, Employer failed to pay him and other current and former aggrieved California-based hourly non-exempt employees with compensation at the minimum wage rate of pay for all the hours that they worked in violation of Labor Code sections 1194 and 1197. Labor Code section 1197 provides, "The minimum wage for employees fixed by the commission is the minimum wage to be paid to employees, and the payment of a less wage than the minimum so fixed is unlawful." Labor Code section 1194 states, "...any employee receiving less than the legal minimum wage or the legal overtime compensation applicable to the employee is entitled to recover in a civil action the unpaid balance of the full amount of this minimum wage or overtime compensation, including interest thereon, reasonable attorney's fees, and costs of suit."

Employee alleges that during his employment, Employer failed to pay him and other current and former aggrieved California-based hourly non-exempt employees all wages at the applicable minimum wage for all hours worked due to Employer's policies, practices, and/or procedures including, but not limited to:

- Employee and other current and former aggrieved California-based hourly non-exempt store managers required to remain on restrictive on-call after their shifts without being paid for that time; and

- Employee and other current and former aggrieved California-based hourly non-exempt employees were required to cover employee absences without being paid for that time.

Employee and other current and former aggrieved California-based hourly non-exempt employees were not paid for this time resulting in Employer's failure to pay minimum wage for all the hours Employee and other current and former aggrieved California-based hourly non-exempt employees worked.

Employer's aforementioned policies, practices, and/or procedures resulted in time each day in which Employee and other current and former aggrieved California-based hourly non-

exempt employees were subject to the control of Employer without being compensated for that time.

Based on these violations, Employee intends to seek civil penalties pursuant to the Private Attorneys General Act ("PAGA"), California Labor Code sections 2698, *et seq*., and Labor Code section 1197.1, subdivisions (a)(1)-(2), on behalf of the Labor and Workforce Development Agency ("LWDA") against Employer if authorized to file a representative action on behalf of the State of California. As a derivative claim of Employer's failure to pay wages at a minimum wage rate for all hours worked, Employee will also seek statutory penalties under Labor Code section 226(a)(1) because the failure to pay such minimum wages for all hours worked rendered Employee's and other current and former aggrieved California-based hourly non-exempt employees' pay calculations inaccurate and in violation of Labor Code section 226(e)(2)(B)(i).

2. *Failure to Pay Overtime Wages for Overtime Hours Work*

Employee alleges that during his employment, Employer failed to pay him and other current and former aggrieved California-based hourly non-exempt employees for the overtime hours that they worked at their overtime rate of pay.

Labor Code section 510, subdivision (a), states in relevant part:

> "Eight hours of labor constitutes a day's work. Any work in excess of eight hours in one workday and any work in excess of 40 hours in any one workweek and the first eight hours worked on the seventh day of work in any one workweek shall be compensated at the rate of no less than one and one-half times the regular rate of pay for an employee. Any work in excess of 12 hours in one day shall be compensated at the rate of no less than twice the regular rate of pay for an employee. In addition, any work in excess of eight hours on any seventh day of a workweek shall be compensated at the rate of no less than twice the regular rate of pay of an employee."

Further, Labor Code section 1198 provides,

> The maximum hours of work and the standard conditions of labor fixed by the commission shall be the maximum hours of work and the standard conditions of labor for employees. The employment of any employee for longer hours than those fixed by the order or under conditions of labor prohibited by the order is unlawful.

Labor Code section 1194 provides, "...any employee receiving less than the legal minimum wage or the legal overtime compensation applicable to the employee is entitled to recover in a civil action the unpaid balance of the full amount of this minimum wage or overtime compensation, including interest thereon, reasonable attorney's fees, and costs of suit."

Employee alleges that during his employment, Employer failed to pay him and other current and former aggrieved California-based hourly non-exempt employees overtime wages for overtime hours worked due to Employer's policies, practices, and/or procedures including, but not limited to:

- Employee and other current and former aggrieved California-based hourly non-exempt store managers required to remain on restrictive on-call after their shifts without being paid for that time; and

- Employee and other current and former aggrieved California-based hourly non-exempt employees were required to cover employee absences without being paid for that time.

Overtime is based upon an employee's regular rate of pay. "The regular rate at which an employee is employed shall be deemed to include all remuneration for employment paid to, or on behalf, of the employee." See Division of Labor Standards Enforcement – Enforcement Policies and Interpretations Manual, Section 49.1.2.

In this case, Employee alleges that when he and similarly situated employees earned overtime wages, Employer failed to pay them overtime wages at the proper overtime rate of pay due to Employer's failure to include all remuneration when calculating the overtime rate of pay. Specifically, Employer maintained a policy, practice, and/or procedure of failing to include all remuneration such as "bonus pay" and/or "incentive pay" for store set ups and sales, for example, when calculating Employee and other current and former aggrieved California-based hourly non-exempt employees regular rate of pay for the purpose of paying overtime.

Employer's aforementioned policies, practices, and/or procedures resulted in time each day in which Employee and other current and former aggrieved California-based hourly non-exempt employees were subject to the control of Employer without being compensated for that time. To the extent that the foregoing unpaid time resulted from Employee and other current and former aggrieved California-based hourly non-exempt employees being subject to the control of Employer when they worked more than eight (8) hours in a workday, more than forty (40) hours in a workweek, and/or seven days in a workweek, Employer failed to pay them at their overtime rate of pay for all the overtime hours they worked.

Employer's foregoing policies, practices, and/or procedures resulted in Employer failing to pay Employee and other current and former aggrieved California-based hourly non-exempt employees at their overtime rate of pay for all overtime hours worked, in violation of Labor Code sections 510, 1194, 1198, and the Wage Order.

Based on these violations, Employee intends to seek civil penalties pursuant to PAGA, Labor Code sections 2698, *et seq.*, and 558, subdivisions (a)(1)-(2) on behalf of LWDA against Employer if authorized to file a representative action on behalf of the State of California. As a derivative claim of Employer's failure to pay overtime wages for overtime hours worked, Employee will seek statutory penalties under Labor Code 226(a)(1) because the failure to pay such overtime wages rendered Employee's and other current and former aggrieved, California-based, hourly non-exempt employees' pay calculations inaccurate and in violation of Labor Code section 226(e)(2)(B)(i).

3. *Failure to Pay Meal Period Premiums at the Regular Rate in Violation of Labor Code Sections 512 and 226.7*

Employee alleges that during his employment, Employer failed to authorize or permit all legally required and compliant meal periods and/or pay meal period premiums. California law requires an employer to provide an employee an uninterrupted meal period of no less than thirty (30) minutes in which the employee is relieved of all duties and the employer relinquishes control over the employee's activities prior to the employee's sixth hour of work. Labor Code §§226.7, 512; Wage Order 7, §11; *Brinker Rest. Corp. v. Super Ct. (Hohnbaum)* (2012) 53 Cal.4th 1004. An employer may not employ an employee for a work period of more than ten (10) hours per day without providing the employee with a second such meal period of not less than thirty (30) minutes prior to the start of the eleventh hour of work. *Id*. If the employer requires the employee to remain at the work site or facility during the meal period, the meal period must be paid. This is true even where the employee is relieved of all work duties during the meal period. *Bono Enterprises, Inc. v. Bradshaw* (1995) 32 Cal.App.4th 968. If an employer fails to provide an employee a meal period in accordance with the law, the employer must pay the employee one (1) hour of pay at the employee's regular rate of pay for each workday that a legally required and compliant meal period was not provided. Labor Code §226.7; Wage Order 7, §11.

In this case, on occasions when Employer paid Employee and other current and former aggrieved California-based hourly non-exempt employees a "premium" wage for late, missed, short, on-premise, on-duty, and/or interrupted meal periods, Employer failed to pay the one (1) additional hour of pay at Employee and other current and former aggrieved California-based hourly non-exempt employees' regular rate of compensation. Specifically, Employer maintained a policy, practice, and/or procedure of failing to include all remuneration such as "bonus pay" and/or "incentive pay" for store set ups and sales, for example, when calculating Employee and other current and former aggrieved California-based hourly non-exempt employees' regular rate of pay for the purpose of paying meal period premium wages.

Based on these violations, Employee intends to seek civil penalties pursuant to PAGA, Labor Code sections 2698, *et seq.*, on behalf of LWDA against Employer if authorized to file a representative action on behalf of the State of California. As a derivative claim of Employer's failure to authorize or permit all legally required and compliant meal periods and/or failure to pay meal period premium wages, Employee will seek statutory penalties under Labor Code section 226(a)(1) because the failure to pay meal period premiums and/or pay meal period premiums rendered Employee's and other current and former aggrieved California-based hourly non-exempt employees' pay calculations inaccurate and in violation of Labor Code section 226(e)(2)(B)(i).

4. *Failure to Pay Rest Period Premiums at the Regular Rate in Violation of Labor Code Section 226.7*

Employee alleges that during his employment, Employer failed to authorize or permit all legally required and compliant rest periods and/or failed to pay rest period premiums. California law requires that "[e]very employer shall authorize and permit all employees to take rest periods, which insofar as practicable shall be in the middle of each work period. The authorized rest period

time shall be based on the total hours worked daily at the rate of ten (10) minutes net rest time per four (4) hours or major fraction thereof…." Wage Order 7, § 12. "Employees are entitled to 10 minutes' rest for shifts from three and one-half to six hours in length, 20 minutes for shifts of more than six hours up to 10 hours, 30 minutes for shifts of more than 10 hours up to 14 hours, and so on." *Brinker Restaurant Corp. v. Sup. Ct. (Hohnbaum)* (2012) 53 Cal.4th 1004, 1029; Labor Code §226.7. Additionally, the rest period requirement "obligates Employer to permit – and authorizes employees to take – off-duty rest periods." *Augustus v. ABM Security Services, Inc.* (2016) 5 Cal.5th 257, 269. That is, during rest periods an employer must relieve employees of all duties and relinquish control over how employees spend their time. *Id*. If the employer fails to authorize or permit a required rest period, the employer must pay the employee one (1) hour of pay at the employee's regular rate of pay for each workday the employer did not authorize or permit a legally required rest period. Labor Code section 226.7; Wage Order 7 at § 12.

In this case, on occasions when Employer did pay Employee and other current and former aggrieved California-based hourly non-exempt employees a "premium" wage for late, missed, short, on-premise, on-duty, and/or interrupted rest periods, Employer failed to pay the one (1) additional hour of pay at Employee and other current and former aggrieved California-based hourly non-exempt employees regular rate of compensation. Specifically, Employer maintained a policy, practice, and/or procedure of failing to include all remuneration such as "bonus pay" and/or "incentive pay" for store set ups and sales, for example when calculating Employee and other current and former aggrieved California-based hourly non-exempt employees' regular rate of pay for the purpose of paying rest period premiums.

Based on these violations, Employee intends to seek civil penalties pursuant to PAGA, Labor Code sections 2698, *et seq.*, on behalf of LWDA against Employer if authorized to file a representative action on behalf of the State of California. As a derivative claim of Employer's failure to authorize or permit all legally required and compliant rest periods and/or failure to pay rest period premium wages, Employee will seek statutory penalties under Labor Code section 226(a)(1) because the failure to pay rest period premiums and/or pay rest period premiums rendered Employee's and other current and former aggrieved California-based hourly non-exempt employees' pay calculations inaccurate and in violation of Labor Code section 226(e)(2)(B)(i).

5. *Failure to Timely Pay Earned Wages During Employment in Violation of Labor Code Section 204*

Employee alleges that during his employment, Employer failed to timely pay Employee's and other current and former aggrieved California-based hourly non-exempt employees' earned wages. In California, wages must be paid at least twice during each calendar month on days designated in advance by the employer as regular paydays, subject to some exceptions. Labor Code §204(a). Wages earned between the 1st and 15th days, inclusive, of any calendar month must be paid between the 16th and the 26th day of that month and wages earned between the 16th and the last day, inclusive, of any calendar month must be paid between the 1st and 10th day of the following month. *Id*. Other payroll periods such as those that are weekly, biweekly, or semimonthly, must be paid within seven (7) calendar days following the close of the payroll period in which wages were earned. Labor Code §204(d).

As a derivative of Employee's claims above, Employee alleges that Employer failed to timely pay him and other current and former aggrieved California-based hourly non-exempt employees' earned wages (including minimum wages, overtime wages, meal period premium wages, and/or rest period premium wages), in violation of Labor Code section 204. Employer's aforementioned policies, practices, and/or procedures resulted in Employer failing to pay Employee and other current and former aggrieved California-based hourly non-exempt employees their earned wages within the applicable time frames outlined in Labor Code 204.

Based on these violations, Employee intends to seek civil penalties pursuant to PAGA, Labor Code sections 2698, *et seq.*, on behalf of LWDA against Employer if authorized to file a representative action on behalf of the State of California.

6. Failure to Provide Accurate Wage Statements

Labor Code section 226(a) states that "[a]n employer, semimonthly or at the time of each payment of wages, shall furnish to his or her employee…an accurate itemized statement in writing showing (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 only 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…."

Employee alleges that as a derivative of Employee's claims above, Employer failed to provide accurate wage and hour statements to Employee and other current and former aggrieved California-based hourly non-exempt employees who were subject to Employer's control for uncompensated time and who did not receive all their earned wages (including minimum wages, overtime wages, meal period premium wages, and/or rest period premium wages), in violation of Labor Code section 226.

Based on these violations, Employee will seek civil penalties under Labor Code section 226.3, and PAGA, Labor Code sections 2698, *et seq.,* on behalf of LWDA, against Employer if authorized to file a representative action on behalf of the State of California.

7. Failure to Timely Pay Final Wages

Labor Code section 201(a) states that "[i]f an employer discharges an employee, the wages earned and unpaid at the time of discharge are due and payable immediately." Labor Code section 202(a) continues, "[i]f an employee not having a written contract for a definite period quits his or her employment, his or her wages shall become due and payable not later than 72 hours thereafter…." Finally, Labor Code section 203(a) provides, "[i]f an employer willfully fails to pay…any wages of an employee who is discharged or who quits, the wages of the employee shall

continue as a penalty from the due date thereof at the same rate until paid or until an action therefor is commenced; but the wages shall not continue for more than 30 days…."

As a result of the aforementioned violations of the Labor Code, Employee alleges that he was not paid his final wages in a timely manner as required by Labor Code section 203. Earned wages (including minimum wages, overtime wages, meal period premium wages, and/or rest period premium wages) (all described above), were not paid at the time of Employee's separation of employment. Employee is informed and believes and thereon alleges that former aggrieved California-based hourly non-exempt employees who separated from Employer, whether voluntarily or involuntarily, were not paid all wages due in a timely manner, as required by Labor Code sections 201, 202, and 203.

Based on these violations, Employee will seek civil penalties under PAGA, Labor Code sections 2698, *et seq.,* on behalf of LWDA, against Employer if authorized to file a representative action on behalf of the State of California.

8. Employer's Other Violations of the California Labor Code

Finally, pursuant to *Huff v. Securitas Security Services USA, Inc*. (2018) 25 Cal.App.5th 745 ("*Huff*"), as an aggrieved employee, Employee has standing, and intends, on behalf of LWDA, to pursue civil penalties against Employer for any and all other Labor Code violations committed by Employer. In *Huff*, the California Court of Appeals held that an employee alleging a single violation of the Labor Code under PAGA may also bring PAGA claims against the employer for all other alleged Labor Code violations, even those suffered by other employees of the same employer. According to the *Huff* decision, Employee, as an "aggrieved" employee affected by at least one Labor Code violation may, and hereby does, pursue penalties on behalf of LWDA for unrelated Labor Code violations by Employer.

CONCLUSION

Our client intends to file a representative action pursuant to PAGA concerning his wage claims as warranted by Employer's violations of Labor Code sections 201, 202, 203, 204, 226, 226.7, 510, 512, 1194, 1197, and the IWC Wage Orders. This letter is being sent to you as an inquiry into whether LWDA wishes to investigate my client's claims for civil penalties associated with Employer's violations of the Labor Code, as alleged herein. Thank you for your assistance and cooperation in this matter. If you have any questions or concerns, please contact me at the above-listed information.

Very truly yours,
LAVI & EBRAHIMIAN, LLP

Vincent C. Granberry, Esq.

Exhibit 2

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Attorneys for Plaintiff RICHARD GONZALEZ
on behalf of himself and current and former aggrieved employees

Electronically FILED by Superior Court of California, County of Los Angeles 2/22/2024 10:52 AM David W. Slayton, Executive Officer/Clerk of Court, By S. Ruiz, Deputy Clerk

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF LOS ANGELES- CENTRAL DIVISION

RICHARD GONZALEZ, on behalf of himself and current and former aggrieved employees

Plaintiff,

vs.

SPIRIT HALLOWEEN SUPERSTORES LLC; and DOES 1 to 100, inclusive,

Defendants.

Case No.: 24STCV04406

PAGA ACTION

PLAINTIFF RICHARD GONZALEZ'S COMPLAINT FOR:

1. CIVIL PENALTIES PURSUANT TO THE PRIVATE ATTORNEYS GENERAL ACT OF 2004 ("PAGA"), LABOR CODE SECTIONS 2698, ET SEQ.

COMES NOW Plaintiff RICHARD GONZALEZ ("Plaintiff"), who alleges and complains against Defendants SPIRIT HALLOWEEN SUPERSTORES LLC; and DOES 1 to 100, inclusive (collectively "Defendants") as follows:

I. INTRODUCTION

1. This is a Private Attorneys General Act of 2004, Labor Code §§ 2698, *et seq*. ("PAGA") representative action brought by Plaintiff on behalf of the State of California, himself and other current and former aggrieved employees of Defendants who worked as hourly non-exempt employees in California during the relevant time period seeking civil penalties associated with Defendants' violation of the Labor Code based on Defendants' failure to pay wages for all

hours worked at the employees' minimum wage rate or overtime rate, failure to pay meal period premium wages at the regular rate of pay, failure to pay rest period premium wages at the regular rate of pay, failure to timely pay earned wages during employment, failure to provide complete and accurate wage statements, failure to timely pay all unpaid wages following separation of employment. Plaintiff seeks on a representative basis, following notice to the Labor and Workforce Development Agency, civil penalties, reasonable attorneys' fees pursuant to Labor Code section 2699(g)(1) and costs brought on behalf of Plaintiff, the State of California, and others aggrieved.

II. JURISDICTION AND VENUE

2. This Court has jurisdiction over the claims of Plaintiff and all other current and former aggrieved California-based hourly non-exempt employees because Plaintiff's lawsuit seeks civil penalties on behalf of herself, all other current and former aggrieved California-based hourly non-exempt employees, and the State of California in excess of twenty-five thousand dollars ($25,000); Defendants employed Plaintiff and all other current and former aggrieved California-based hourly non-exempt employees; and the injuries to Plaintiff and all other current and former aggrieved California-based hourly non-exempt employees occurred in locations throughout California, including but not limited to Los Angeles County at 14121 Ramona Blvd, Baldwin Park, CA 91706.

3. In response to the COVID-19 pandemic, the Judicial Council of California enacted Emergency Rule 9 to the California Rules of Court, which provided that, notwithstanding any other law, the statutes of limitations and repose for civil causes of action that exceed 180 days are tolled from April 6, 2020, until October 1, 2020.

III. PARTIES

4. Plaintiff brings this action as a representative of the Labor and Workforce Development Agency on behalf of himself and other current and former employees subject to violations of the Labor Code. The named Plaintiff and the persons on whose behalf this action is filed include current, former and/or future employees of Defendants who work, worked, or will work for Defendants as direct employees as well as temporary employees employed through temp

agencies as hourly non-exempt employees in California. At all times mentioned herein, the currently named Plaintiff is and was domiciled and a resident and citizen of California and was employed by Defendants in an hourly position at Defendants' location in Baldwin Park from approximately August 6, 2023, until on or about September 23, 2023.

5. Plaintiff is informed and believes and thereon alleges that Defendant SPIRIT HALLOWEEN SUPERSTORES LLC is authorized to do business within the State of California and is doing business in the State of California and/or that Defendants DOES 1-50 are, and at all times relevant hereto were persons acting on behalf of Defendant SPIRIT HALLOWEEN SUPERSTORES LLC in the establishment of, or ratification of, the aforementioned illegal wage and hour practices or policies. Defendant SPIRIT HALLOWEEN SUPERSTORES LLC operates in Los Angeles County and employed Plaintiff and aggrieved employees in Los Angeles County, including but not limited to, at 14121 Ramona Blvd, Baldwin Park, CA 91706.

6. Plaintiff is informed and believes and thereon alleges that Defendants DOES 1 through 50 are corporations, or are other business entities or organizations of a nature unknown to Plaintiff that employed Plaintiff and aggrieved California non-exempt employees, permitted Plaintiff and aggrieved employees to work, and exercised control over the wages, hours and working conditions of employment of Plaintiff and aggrieved employees.

7. Plaintiff is informed and believes and thereon alleges that Defendants DOES 51 through 100 are individuals unknown to Plaintiff. Each of the individual defendants is sued individually and in his or her capacity as an agent, shareholder, owner, representative, manager, supervisor, independent contractor and/or employee of each defendant who violated or caused to be violated the minimum wage and overtime provisions of the Labor Code and/or any provision of the Industrial Welfare Commission's wage orders regulating hours and days of work.

8. Plaintiff is unaware of the true names of Defendants DOES 1 through 100. Plaintiff sues said defendants by said fictitious names, and will amend this complaint when the true names and capacities are ascertained or when such facts pertaining to liability are ascertained, or as permitted by law or by the Court. Plaintiff is informed and believes that each of the fictitiously named defendants is in some manner responsible for the events and allegations set forth in this

complaint.

9. Plaintiff makes the allegations in this complaint without any admission that, as to any particular allegation, Plaintiff bears the burden of pleading, proving, or persuading and Plaintiff reserves all of Plaintiff's right to plead in the alternative.

FIRST CAUSE OF ACTION

CIVIL PENALTIES PURSUANT TO THE PRIVATE ATTORNEYS GENERAL ACT OF 2004, LABOR CODE SECTIONS 2698, ET SEQ.

(Against all Defendants by Plaintiff)

10. Plaintiff incorporates all paragraphs above as though fully set forth herein.

11. During Plaintiff's employment and continuing through the present, Plaintiff alleges Defendants violated Labor Code sections 201, 202, 203, 204, 226, 226.7, 510, 512, 1194, 1197, and the applicable Wage Orders.

12. Specifically, Defendants have committed the following violations of California Labor Code:

13. **Failure to pay wages for all hours worked at the legal minimum wage:** Defendants employed many of their employees, including Plaintiff, as hourly non-exempt employees. In California, an employer is required to pay hourly employees for all "hours worked," which includes all time that an employee is under control of the employer and all time the employee is suffered and permitted to work. This includes the time an employee spends, either directly or indirectly, performing services which inure to the benefit of the employer.

14. Labor Code sections 1194 and 1197 require an employer to compensate employees for all "hours worked" at least at a minimum wage rate of pay as established by the IWC and the Wage Orders.

15. In this case, Plaintiff and other current and former aggrieved California-based hourly non-exempt employees worked more minutes per shift than Defendants credited them with having worked. Specifically, Defendants failed to pay Plaintiff and other current and former aggrieved California-based hourly non-exempt employees all wages at the applicable minimum wage for all hours worked due to Defendants' policies, practices, and/or procedures including, but

not limited to,

(a) Plaintiff and other current and former aggrieved California-based hourly non-exempt employees required to remain on restrictive on-call after their shifts without being paid for that time; and

(b) Plaintiff and other current and former aggrieved California-based hourly non-exempt employees were required to cover employees absence without being paid for that time.

16. Therefore, Defendants suffered, permitted, and required Plaintiff and other current and former aggrieved California-based hourly non-exempt employees to be subject to Defendants' control without paying wages for that time. This resulted in Plaintiff and other current and former aggrieved California-based hourly non-exempt employees working time for which they were not compensated any wages, in violation of Labor Code sections 1194 and 1197 and the applicable Wage Order.

17. **Failure to pay wages for overtime hours worked at the overtime rate of pay**: Defendants employed many of their employees, including Plaintiff, as hourly non-exempt employees. In California, an employer is required to pay hourly employees for all "hours worked," which includes all time that an employee is under control of the employer and all time the employee is suffered and permitted to work. This includes the time an employee spends, either directly or indirectly, performing services that inure to the benefit of the employer.'

18. Labor Code sections 510 and 1194 require an employer to compensate employees a higher rate of pay for hours worked in excess of eight (8) hours in a workday, in excess of forty (40) hours in a workweek, and on any seventh consecutive day of work in a workweek:

> Any work in excess of eight (8) hours in one workday, any work in excess of forty (40) hours in any one (1) workweek, and the first eight (8) hours worked on the seventh day of work in any one (1) workweek, shall be compensated at the rate of no less than one-and-one-half (1.5) times the regular rate of pay for an employee. Any work in excess of twelve (12) hours in one (1) day shall be compensated at the rate of no less than twice the regular rate of pay for an employee. In addition, any work in excess of eight (8) hours on any seventh day of a workweek shall be compensated at the rate of no less than twice the regular rate of pay of an employee.

Labor Code section 510.

19. In this case, Defendants failed to pay Plaintiff and other current and former

aggrieved California-based hourly non-exempt employees overtime wages for all overtime hours worked due to Defendants' policies, practices, and/or procedures including, but not limited to,

(a) Plaintiff and other current and former aggrieved California-based hourly non-exempt employees required to remain on restrictive on-call after their shifts without being paid for that time; and

(b) Plaintiff and other current and former aggrieved California-based hourly non-exempt employees were required to cover employees absence without being paid for that time.

20. Overtime is based upon an employee's regular rate of pay. "The regular rate at which an employee is employed shall be deemed to include all remuneration for employment paid to, or on behalf, of the employee." *See* Division of Labor Standards Enforcement – Enforcement Policies and Interpretations Manual, Section 49.1.2.

21. In this case, Plaintiff alleges that when he and other current and former aggrieved California-based hourly non-exempt employees earned overtime wages, Defendant failed to pay them overtime wages at the proper overtime rate of pay due to Defendant's failure to include all remuneration when calculating the overtime rate of pay. Specifically, Defendant maintained a policy, practice, and/or procedure of failing to include all remuneration such as "bonus pay" and/or "incentive pay" for store set ups and sales, for example, when calculating Plaintiff's and other current and former aggrieved California-based hourly non-exempt employees' regular rate of pay for the purpose of paying overtime.

22. The foregoing policies, practices, and/or procedures resulted in time during each workday that Plaintiff and other current and former aggrieved California-based hourly non-exempt employees were under the control of Defendants but were not compensated. To the extent that the foregoing uncompensated time occurred when Plaintiff and other current and former aggrieved California-based hourly non-exempt employees worked more than eight (8) hours in a workday, more than forty (40) hours in a workweek, and/or seven (7) days in a workweek, Defendants failed to pay them at their overtime rate of pay for overtime hours worked, in violation of Labor Code sections 510 and 1194 and the applicable Wage Order.

23. **Failure to pay meal period premiums at the regular rate of pay:** Plaintiff and

other current and former aggrieved California-based hourly non-exempt employees regularly worked shifts of more than five (5) hours in length and shifts of more than ten (10) hours in length.

24. California law requires an employer to authorize or permit an employee an uninterrupted meal period of no less than thirty (30) minutes in which the employee is relieved of all duties and the employer relinquishes control over the employee's activities prior to the employee's sixth hour of work. Labor Code sections 226.7, 512; Wage Order 7 at §11; *Brinker Rest. Corp. v. Super Ct. (Hohnbaum)* (2012) 53 Cal.4th 1004. An employer may not employ an employee for a work period of more than ten (10) hours per day without providing the employee with a second such meal period of not less than thirty (30) minutes prior to the start of the eleventh hour of work. *Id.* If the employee is not relieved of all duty during a meal period, the meal period shall be considered an "on duty" meal period and counted as time worked. A paid "on duty" meal period is only permitted when: (1) the nature of the work prevents an employee from being relieved of all duty; and (2) the parties have a written agreement agreeing to on-duty meal periods.

25. If an employer fails to provide an employee a meal period in accordance with the law, the employer must pay the employee one (1) hour of pay at the employee's regular rate of pay for each workday that a legally required and compliant meal period was not provided. Labor Code section 226.7; Wage Order 7 at §11.

26. In this case, on occasions when Defendant paid Plaintiff and other current and former aggrieved California-based hourly non-exempt employees a "premium" wage for late, missed, short, on-premise, on-duty, and/or interrupted meal periods, Defendant failed to pay the one (1) additional hour of pay at Plaintiff's and other current and former aggrieved California-based hourly non-exempt employees' regular rate of compensation. Specifically, Defendant maintained a policy, practice, and/or procedure of failing to include all remuneration such as "bonus pay" and/or "incentive pay" for store set ups and sales, for example, when calculating Plaintiff's and other current and former aggrieved California-based hourly non-exempt employees' regular rate of pay for the purpose of paying meal period premium wages.

27. Additionally, Plaintiff alleges that Defendants maintained a policy, practice, and/or

procedure of failing to compensate Plaintiff and other current and former aggrieved California-based hourly non-exempt employees one (1) hour of pay at their regular rate of pay for each workday that Plaintiff and other current and former aggrieved California-based hourly non-exempt employees did not receive legally required and compliant meal periods, in violation of Labor Code section 226.7.

28. Defendants' foregoing policies, practices, and/or procedures resulted in Plaintiff and other current and former aggrieved California-based hourly non-exempt employees not receiving wages to compensate them for workdays during which Defendants did not provide them with meal periods in compliance with California law.

29. **Failure to pay rest period premiums at the regular rate of pay:** Plaintiff and other current and former aggrieved California-based hourly non-exempt employees regularly worked shifts of more than three-and-a-half (3.5) hours.

30. California law requires every employer to authorize and permit an employee a rest period of ten (10) net minutes for every four (4) hours worked or major fraction thereof. Labor Code section 226.7; Wage Order 7 at §12. Under California law, "[e]mployees are entitled to 10 minutes' rest for shifts from three and one-half to six hours in length, 20 minutes for shifts of more than six hours up to 10 hours, 30 minutes for shifts of more than 10 hours up to 14 hours, and so on." *Brinker Restaurant Corp. v. Sup. Ct. (Hohnbaum)* (2012) 53 Cal.4th 1004, 1029; Labor Code section 226.7; Wage Order 7 at §12. Rest periods, insofar as practicable, shall be in the middle of each work period. Wage Order 7 at §12. Additionally, the rest period requirement "obligates employers to permit – and authorizes employees to take – off-duty rest periods." *Augustus v. ABM Security Services, Inc.*, (2016) 5 Cal.5th 257, 269. That is, during rest periods employers must relieve employees of all duties and relinquish control over how employees spend their time. *Id*.

31. If the employer fails to authorize or permit a required rest period, the employer must pay the employee one (1) hour of pay at the employee's regular rate of pay for each workday the employer did not authorize or permit a legally required rest period. Labor Code section 226.7; Wage Order 7 at § 12.

32. Additionally, Plaintiff alleges that Defendants maintained a policy, practice, and/or

procedure of failing to compensate Plaintiff and other current and former aggrieved California-based hourly non-exempt employees with one (1) hour of pay at their regular rate of pay for each workday they did not receive legally required and compliant rest periods, in violation of Labor Code section 226.7.

33. In this case, on occasions when Defendant did pay Plaintiff and other current and former aggrieved California-based hourly non-exempt employees a "premium" wage for late, missed, short, on-premise, on-duty, and/or interrupted rest periods, Defendant failed to pay the one (1) additional hour of pay at Plaintiff's and other current and former aggrieved California-based hourly non-exempt employees' regular rate of compensation. Specifically, Defendant maintained a policy, practice, and/or procedure of failing to include all remuneration such as "bonus pay" and/or "incentive pay" for store set ups and sales, for example when calculating Plaintiff's and other current and former aggrieved California-based hourly non-exempt employees' regular rate of pay for the purpose of paying rest period premiums.

34. Defendants' foregoing policies, practices, and/or procedures resulted in Plaintiff and other current and former aggrieved California-based hourly non-exempt employees not receiving wages to compensate them for workdays in which Defendants did not provide them with rest periods in compliance with California law.

35. **Failure to timely pay earned wages during employment:** In California, wages must be paid at least twice during each calendar month on days designated in advance by the employer as regular paydays, subject to some exceptions. Labor Code section 204(a). Wages earned between the 1st and 15th days, inclusive, of any calendar month must be paid between the 16th and the 26th day of that month and wages earned between the 16th and the last day, inclusive, of any calendar month must be paid between the 1st and 10th day of the following month. *Id*. Other payroll periods such as those that are weekly, biweekly, or semimonthly, must be paid within seven (7) calendar days following the close of the payroll period in which wages were earned. Labor Code section 204(d).

36. As a derivative of Plaintiff's claims above, Plaintiff alleges that Defendants failed to timely pay Plaintiff's and other current and former aggrieved California-based hourly non-

exempt employees' earned wages (including minimum wages, overtime wages, meal period premium wages, and/or rest period premium wages), in violation of Labor Code section 204. Defendants' aforementioned policies, practices, and/or procedures resulted in their failure to pay Plaintiff's and other current and former aggrieved California-based hourly non-exempt employees' their earned wages within the applicable time frames outlined in Labor Code section 204.

37. **Failure to provide complete and accurate wage statements:** Labor Code section 226, subdivision (a). Labor Code section 226(a) provides, *inter alia*, that, upon paying an employee his or her wages, the employer must "furnish each of his or her employees ... an itemized statement in writing showing (1) gross wages earned, (2) total hours worked by the employee, except for any employee whose compensation is solely based on a salary and who is exempt from payment of overtime under subdivision (a) of Section 515 or any applicable order of the Industrial Welfare Commission, (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 pay period for which the employee is paid, (7) the name of the employee and his or her 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."

38. As a derivative of Plaintiff's allegations above, Defendants' failure to pay Plaintiff and other current and former aggrieved California-based hourly non-exempt employees all wages earned (including minimum wages, overtime wages, meal period premium wages, and/or rest period premium wages) rendered Plaintiff's and other current and former aggrieved California-based hourly non-exempt employees' wage statements inaccurate, in violation of Labor Code section 226.

39. **Failure to pay employees all wages due at time of termination/resignation**: An employer is required to pay all unpaid wages timely after an employee's employment ends. The wages are due immediately upon termination (Labor Code section 201) or within seventy-two (72) hours of resignation (Labor Code section 202).

40. As a derivative of Plaintiff's allegations above, because Defendants failed to pay Plaintiff and other current and former aggrieved California-based hourly non-exempt employees all their earned wages (including minimum wages, overtime wages, meal period premium wages, and/or rest period premium wages), Defendants failed to pay those employees timely after each employee's termination and/or resignation, in violation of Labor Code sections 201, 202, and 203.

41. Labor Code sections 2699, subdivisions (a) and (g) authorize an aggrieved employee, on behalf of himself or herself and other current or former employees, to bring a civil action to recover civil penalties against all Defendants pursuant to the procedures specified in Labor Code section 2699.3.

42. Plaintiff has complied with the procedures for bringing suit specified in Labor Code section 2699.3. On December 18, 2023, Plaintiff filed a PAGA Claim Notice with the LWDA and provided notice to Defendants by certified mail which provided notice of the specific provisions of the Labor Code alleged to have been violated, including the facts and theories to support the violations alleged.

43. Pursuant to Labor Code section 2699.3, the LWDA must give written notice by certified mail to the parties that it intends to investigate the alleged violations of the Labor Code within 60 days of the date of the complainant's written notice. The LWDA failed to provide the parties notice within 60 days of the date of Plaintiff's PAGA Claim Notice that the LWDA intends to investigate Plaintiff's claims.

44. Pursuant to Labor Code sections 2699(a) and (f), Plaintiff is entitled to recover civil penalties for Defendants' violations of Labor Code sections 201, 202, 203, 204, 226, 226.7, 510, 512, 1194, and 1197, During Plaintiff's employment and continuing through the present, preceding Plaintiff sending the initial PAGA Claim Notice to the LWDA to the present, in the following amounts:

a. For violations of Labor Code sections 201, 202, 203, 204, 226.7, and 512; one hundred dollars ($100) for each aggrieved employee per pay period for the initial violation and two hundred dollars ($200) for each aggrieved employee per pay period for each subsequent violation [penalty amounts established by Labor Code section 2699(f)(2)].

b. For violations of Labor Code section 226, two hundred fifty dollars ($250) for each employee for each pay period for the initial violation, and for each subsequent violation, one thousand dollars ($1000) for each underpaid employee for each pay period [penalty amounts established by Labor Code section 226.3].

c. For violations of Labor Code section 510, fifty dollars ($50) for each employee for each pay period for the initial violation, and for each subsequent violation, one hundred dollars ($100) for each underpaid employee for each pay period [penalty amounts established by Labor Code section 558].

d. For violations of Labor Code section 1194 and 1197, one hundred dollars ($100) for each underpaid employee for each pay period for the initial violation, and for each subsequent violation, two hundred fifty dollars ($250) for each underpaid employee for each pay period [penalty amounts established by Labor Code section 1197.1].

45. Pursuant to Labor Code section 2699(g), Plaintiff is entitled to an award of reasonable attorneys' fees and costs in connection with his claims for civil penalties.

PRAYER FOR RELIEF

WHEREFORE, PLAINTIFF, ON BEHALF OF HIMSELF AND ON OTHER AGGRIEVED EMPLOYEES, PRAYS AS FOLLOWS:

ON THE FIRST CAUSE OF ACTION:

1. That Defendants be found to have violated the provisions of the Labor Code and the IWC Wages Orders as to the Plaintiff and aggrieved employees;

2. For any and all legally applicable penalties during the relevant statute of limitations subject to any permissible tolling, including but not limited to those recoverable under the California Labor Code, including but not limited to section 2699(f);

3. For attorneys' fees and costs of suit, including but not limited to those recoverable under California Labor Code section 2699(g); and

4. For such and other further relief, in law and/or equity, as the Court deems just or appropriate

Dated: February 22, 2024

Respectfully submitted,
LAVI & EBRAHIMIAN, LLP

By: 

Joseph Lavi, Esq.
Vincent C. Granberry, Esq.
Cassandra Castro, Esq.
Jovahn Wiggins, Esq,
Attorneys for Plaintiff
RICHARD GONZALEZ,
on behalf of himself and current and former aggrieved employees

Exhibit 3

August 14, 2026

RE: ***RICHARD GONZALEZ vs. SPIRIT HALLOWEEN SUPERSTORES, LLC.***
Superior Court of Los Angeles County – Case No. 23STCV30886
(CLASS Action Wage & Hour Claims)
Superior Court of Los Angeles County – Case No. 24STCV04406
(PAGA Action Wage & Hour Claims)

Please find listed below a breakdown of the professional costs and fees associated with the case titled *Richard Gonzalez vs. Spirit Halloween Superstores, LLC.*

COSTS AND FEES ADVANCED BY LAVI & EBRAHIMIAN, LLP

DATE	ITEM	COST
	SETTLEMENT AMOUNT	**$**
N/A	Copying & Scanning	$20.25
N/A	Mail	$28.52
	LOS ANGELES SUPERIOR COURT	
12/18/2023	Summons and Complaint Filing Fee; and Complex Fees (Class)	$1,435.00
02/22/2024	Summons and Complaint Filing Fee (PAGA)	$435.00
04/16/2024	Proposed Order Fee	$20.00
06/04/2024	Proposed Order Fee	$20.00
10/11/2024	Proposed Order Fee	$20.00
	DDS LEGAL SERVICES	
12/18/2023	Filing of Summons and Complaint (Class)	$77.20
12/21/2023	Process Service re: Summons and Complaint (Class)	$64.90
01/08/2024	Filing of Proof of Service of Summons on Defendant Spirit Halloween Superstores LLC (Class)	$34.15
02/22/2024	Filing of Summons and Complaint (PAGA)	$47.20
03/06/2024	Filing of Joint Initial Status Conference Class Action Response Statement (Class)	$34.15
04/16/2024	Filing Of Stipulation Continuing the Further Status Conference; [Proposed] Order Continuing the Further Status Conference (Class)	$34.75
04/16/2024	Filing of Notice and Acknowledgment of Receipt – Civil (PAGA)	$34.15
06/04/2024	Filing of Plaintiff's Request for Dismissal of Class Action Allegations; Declaration of Jovahn Wiggins in Support of Plaintiff's Request for Dismissal; Stipulation in Support of Plaintiff's Request for Dismissal; [Proposed]Order Granting Plaintiff's Request for Dismissal (Class)	$34.75

06/04/2024	Delivery Of Courtesy Copies Re: Plaintiff's Request for Dismissal of Class Action Allegations; Declaration of Jovahn Wiggins in Support of Plaintiff's Request for Dismissal; Stipulation in Support of Plaintiff's Request for Dismissal; [Proposed] Order Granting Plaintiff's Request for Dismissal (Class)	$74.95
09/27/2024	Filing of Stipulation to Stay PAGA Representative Action and Submit Individual PAGA Claims to Binding Arbitration and [Proposed] Order (PAGA) - REJECTED	$29.95
09/27/2024	Delivery of Courtesy Copies re: Stipulation to Stay PAGA Representative Action and Submit Individual PAGA Claims to Binding Arbitration and [Proposed] Order (PAGA)	$74.95
10/10/2024	Filing of Stipulation to Stay PAGA Representative Action and Submit Individual PAGA Claims to Binding Arbitration and [Proposed] Order (PAGA)	$34.75
10/22/2024	Filing of Plaintiff's Notice of Status Conference Re: Post Arbitration (PAGA)	$35.70
10/22/2024	Delivery of Courtesy Copies re: Plaintiff's Notice of Status Conference Re: Post Arbitration (PAGA)	$74.95
10/16/2025	Filing of Joint Status Report (PAGA)	$35.70
01/05/2026	Filing Joint Status Report for Non-Appearance Case Review (Class)	$35.70
02/27/2026	Filing of Joint Statement in Advance of Order to Show Cause Re: Dismissal (Settlement) (PAGA)	$35.70
02/27/2026	Delivery of Courtesy Copies re: Joint Statement in Advance of Order to Show Cause Re: Dismissal (Settlement) (PAGA)	$84.95
03/11/2026	Filing Of Declaration of Daniel U. Frydman in Response to January 13,2026, Non-Appearance Case Review Re: Status of Arbitration (Class)	$35.70
03/11/2026	Delivery Of Courtesy Copies Re: Declaration of Daniel U. Frydman in Response to January 13,2026, Non-Appearance Case Review Re: Status of Arbitration (Class)	$84.95
03/13/2026	Filing of Joint Status Report (Class)	$35.70
03/13/2026	Delivery Of Courtesy Copy Re: Joint Status Report (Class)	$84.95
	INDUSTRIAL DEPARTMENT OF RELATIONS	
12/18/2023	PAGA Initial Filing Fee	$75.00
	SIGNITURE RESLUTION, LLC	
04/28/2025	Full Day Mediation Hearing -Administrative Fee & Preparation Fee	$4,562.42
	ATTORNEY TALK	
07/15/2025	Mediation Expert Data Analysis	$3,229.20

	MARSILI MEDIATION	
07/21/2025	Plaintiff's Share Mediation Fees	$3,600.00
	CASEANYWHERE	
N/A	Case Anywhere Access Fee and/or Cloud Base	$2,205.59
	Total Costs, fees and expenses	**$16,770.83**

Exhibit 4

LAFFEY MATRIX

History
Case Law
See the Matrix
Contact us
Home

			Years Out of Law School *				
Year	Adjustmt Factor**	Paralegal/ Law Clerk	1-3	4-7	8-10	11-19	20 +
6/01/25- 5/31/26	1.075336	$277	$508	$625	$902	$1,019	$1,227
6/01/24- 5/31/25	1.080182	$258	$473	$581	$839	$948	$1,141
6/01/23- 5/31/24	1.059295	$239	$437	$538	$777	$878	$1,057
6/01/22- 5/31/23	1.085091	$225	$413	$508	$733	$829	$997
6/01/21- 5/31/22	1.006053	$208	$381	$468	$676	$764	$919
6/01/20- 5/31/21	1.015894	$206	$378	$465	$672	$759	$914
6/01/19- 5/31/20	1.0049	$203	$372	$458	$661	$747	$899
6/01/18- 5/31/19	1.0350	$202	$371	$455	$658	$742	$894
6/01/17- 5/31/18	1.0463	$196	$359	$440	$636	$717	$864
6/01/16- 5/31/17	1.0369	$187	$343	$421	$608	$685	$826
6/01/15- 5/31/16	1.0089	$180	$331	$406	$586	$661	$796
6/01/14- 5/31/15	1.0235	$179	$328	$402	$581	$655	$789
6/01/13- 5/31/14	1.0244	$175	$320	$393	$567	$640	$771
6/01/12- 5/31/13	1.0258	$170	$312	$383	$554	$625	$753
6/01/11- 5/31/12	1.0352	$166	$305	$374	$540	$609	$734
6/01/10- 5/31/11	1.0337	$161	$294	$361	$522	$589	$709
6/01/09- 5/31/10	1.0220	$155	$285	$349	$505	$569	$686
6/01/08- 5/31/09	1.0399	$152	$279	$342	$494	$557	$671
6/01/07-5/31/08	1.0516	$146	$268	$329	$475	$536	$645
6/01/06-5/31/07	1.0256	$139	$255	$313	$452	$509	$614
6/1/05-5/31/06	1.0427	$136	$249	$305	$441	$497	$598
6/1/04-5/31/05	1.0455	$130	$239	$293	$423	$476	$574
6/1/03-6/1/04	1.0507	$124	$228	$280	$405	$456	$549
6/1/02-5/31/03	1.0727	$118	$217	$267	$385	$434	$522
6/1/01-5/31/02	1.0407	$110	$203	$249	$359	$404	$487
6/1/00-5/31/01	1.0529	$106	$195	$239	$345	$388	$468
6/1/99-5/31/00	1.0491	$101	$185	$227	$328	$369	$444
6/1/98-5/31/99	1.0439	$96	$176	$216	$312	$352	$424
6/1/97-5/31/98	1.0419	$92	$169	$207	$299	$337	$406

6/1/96-5/31/97	1.0396	$88	$162	$198	$287	$323	$389
6/1/95-5/31/96	1.032	$85	$155	$191	$276	$311	$375
6/1/94-5/31/95	1.0237	$82	$151	$185	$267	$301	$363

The methodology of calculation and benchmarking for this Updated Laffey Matrix has been approved in a number of cases. See, e.g.,DL v. District of Columbia, 267 F.Supp.3d 55, 69 (D.D.C. 2017)

* ï¿½Years Out of Law Schoolï¿½ is calculated from June 1 of each year, when most law students graduate. ï¿½1-3" includes an attorney in his 1st, 2nd and 3rd years of practice, measured from date of graduation (June 1). ï¿½4-7" applies to attorneys in their 4th, 5th, 6th and 7th years of practice. An attorney who graduated in May 1996 would be in tier ï¿½1-3" from June 1, 1996 until May 31, 1999, would move into tier ï¿½4-7" on June 1, 1999, and tier ï¿½8-10" on June 1, 2003.

** The Adjustment Factor refers to the nation-wide Legal Services Component of the Consumer Price Index produced by the Bureau of Labor Statistics of the United States Department of Labor.

Exhibit 5

Salary Table 2026-DCB
Incorporating the 1% General Schedule Increase and a Locality Payment of 33.94%
For the Locality Pay Area of Washington-Baltimore-Arlington, DC-MD-VA-WV-PA
Total Increase: 1%
Effective January 2026

Annual Rates by Grade and Step

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
1	$ 30,249	$ 31,263	$ 32,269	$ 33,271	$ 34,274	$ 34,862	$ 35,857	$ 36,859	$ 36,900	$ 37,835
2	34,011	34,820	35,948	36,900	37,313	38,410	39,507	40,604	41,701	42,798
3	37,112	38,350	39,587	40,825	42,063	43,300	44,538	45,775	47,013	48,251
4	41,659	43,048	44,437	45,826	47,215	48,604	49,993	51,382	52,771	54,160
5	46,610	48,163	49,717	51,271	52,825	54,378	55,932	57,486	59,039	60,593
6	51,957	53,689	55,420	57,152	58,884	60,616	62,348	64,080	65,811	67,543
7	57,736	59,661	61,586	63,510	65,435	67,360	69,284	71,209	73,134	75,059
8	63,940	66,071	68,202	70,333	72,464	74,595	76,726	78,857	80,988	83,119
9	70,623	72,977	75,332	77,687	80,041	82,396	84,751	87,105	89,460	91,815
10	77,771	80,363	82,954	85,546	88,138	90,730	93,321	95,913	98,505	101,097
11	85,447	88,296	91,145	93,994	96,843	99,692	102,540	105,389	108,238	111,087
12	102,415	105,829	109,243	112,657	116,071	119,485	122,899	126,313	129,728	133,142
13	121,785	125,845	129,904	133,964	138,024	142,084	146,143	150,203	154,263	158,322
14	143,913	148,711	153,509	158,306	163,104	167,902	172,700	177,497	182,295	187,093
15	169,279	174,922	180,565	186,207	191,850	197,200 *	197,200 *	197,200 *	197,200 *	197,200 *

* Rate limited to the rate for level IV of the Executive Schedule (5 U.S.C. 5304 (g)(1)).

Applicable locations are shown on the 2026 Locality Pay Area Definitions page:
https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2026/locality-pay-area-definitions/

Exhibit 6

Salary Table 2026-LA
Incorporating the 1% General Schedule Increase and a Locality Payment of 36.47%
For the Locality Pay Area of Los Angeles-Long Beach, CA
Total Increase: 1%
Effective January 2026

Annual Rates by Grade and Step

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
1	$ 30,820	$ 31,853	$ 32,878	$ 33,899	$ 34,921	$ 35,520	$ 36,534	$ 37,555	$ 37,597	$ 38,550
2	34,654	35,478	36,627	37,597	38,018	39,136	40,253	41,371	42,489	43,606
3	37,813	39,074	40,335	41,596	42,857	44,118	45,379	46,640	47,901	49,162
4	42,446	43,861	45,277	46,692	48,107	49,522	50,937	52,353	53,768	55,183
5	47,490	49,073	50,656	52,239	53,822	55,405	56,989	58,572	60,155	61,738
6	52,938	54,703	56,467	58,232	59,996	61,761	63,525	65,290	67,055	68,819
7	58,827	60,788	62,749	64,710	66,671	68,632	70,593	72,554	74,515	76,476
8	65,148	67,319	69,491	71,662	73,833	76,004	78,175	80,347	82,518	84,689
9	71,957	74,356	76,755	79,154	81,553	83,952	86,351	88,751	91,150	93,549
10	79,240	81,881	84,521	87,162	89,803	92,443	95,084	97,725	100,365	103,006
11	87,061	89,964	92,866	95,769	98,672	101,575	104,477	107,380	110,283	113,185
12	104,349	107,828	111,306	114,785	118,264	121,742	125,221	128,699	132,178	135,657
13	124,085	128,222	132,358	136,495	140,631	144,767	148,904	153,040	157,177	161,313
14	146,632	151,520	156,408	161,297	166,185	171,073	175,962	180,850	185,738	190,627
15	172,476	178,226	183,975	189,725	195,474	197,200 *	197,200 *	197,200 *	197,200 *	197,200 *

* Rate limited to the rate for level IV of the Executive Schedule (5 U.S.C. 5304 (g)(1)).

Applicable locations are shown on the 2026 Locality Pay Area Definitions page:
https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2026/locality-pay-area-definitions/

Exhibit 7

JUDICIARY SALARY PLAN
Washington-Baltimore-Arlington, DC-MD-VA-WV-PA - Table DCB
33.94% Locality Payment Included
Effective January 12, 2026

Grade	1	2	3	4	5	6	7	8	9	10
1	$30,249	$31,263	$32,269	$33,271	$34,274	$34,862	$35,857	$36,859	$36,900	$37,835
2	$34,011	$34,820	$35,948	$36,900	$37,313	$38,410	$39,507	$40,604	$41,701	$42,798
3	$37,112	$38,350	$39,587	$40,825	$42,063	$43,300	$44,538	$45,775	$47,013	$48,251
4	$41,659	$43,048	$44,437	$45,826	$47,215	$48,604	$49,993	$51,382	$52,771	$54,160
5	$46,610	$48,163	$49,717	$51,271	$52,825	$54,378	$55,932	$57,486	$59,039	$60,593
6	$51,957	$53,689	$55,420	$57,152	$58,884	$60,616	$62,348	$64,080	$65,811	$67,543
7	$57,736	$59,661	$61,586	$63,510	$65,435	$67,360	$69,284	$71,209	$73,134	$75,059
8	$63,940	$66,071	$68,202	$70,333	$72,464	$74,595	$76,726	$78,857	$80,988	$83,119
9	$70,623	$72,977	$75,332	$77,687	$80,041	$82,396	$84,751	$87,105	$89,460	$91,815
10	$77,771	$80,363	$82,954	$85,546	$88,138	$90,730	$93,321	$95,913	$98,505	$101,097
11	$85,447	$88,296	$91,145	$93,994	$96,843	$99,692	$102,540	$105,389	$108,238	$111,087
12	$102,415	$105,829	$109,243	$112,657	$116,071	$119,485	$122,899	$126,313	$129,728	$133,142
13	$121,785	$125,845	$129,904	$133,964	$138,024	$142,084	$146,143	$150,203	$154,263	$158,322
14	$143,913	$148,711	$153,509	$158,306	$163,104	$167,902	$172,700	$177,497	$182,295	$187,093
15	$169,279	$174,922	$180,565	$186,207	$191,850	$197,200 **	$197,200 **	$197,200 **	$197,200 **	$197,200 **
16	$198,534	$205,152	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *
17	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *
18	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *

* Rate limited to the rate for Level III of the Executive Schedule.

** Rate limited to the rate for Level IV of the Executive Schedule.

Exhibit 8

JUDICIARY SALARY PLAN
Los Angeles-Long Beach, CA - Table LA
36.47% Locality Payment Included
Effective January 12, 2026

Grade	1	2	3	4	5	6	7	8	9	10
1	$30,820	$31,853	$32,878	$33,899	$34,921	$35,520	$36,534	$37,555	$37,597	$38,550
2	$34,654	$35,478	$36,627	$37,597	$38,018	$39,136	$40,253	$41,371	$42,489	$43,606
3	$37,813	$39,074	$40,335	$41,596	$42,857	$44,118	$45,379	$46,640	$47,901	$49,162
4	$42,446	$43,861	$45,277	$46,692	$48,107	$49,522	$50,937	$52,353	$53,768	$55,183
5	$47,490	$49,073	$50,656	$52,239	$53,822	$55,405	$56,989	$58,572	$60,155	$61,738
6	$52,938	$54,703	$56,467	$58,232	$59,996	$61,761	$63,525	$65,290	$67,055	$68,819
7	$58,827	$60,788	$62,749	$64,710	$66,671	$68,632	$70,593	$72,554	$74,515	$76,476
8	$65,148	$67,319	$69,491	$71,662	$73,833	$76,004	$78,175	$80,347	$82,518	$84,689
9	$71,957	$74,356	$76,755	$79,154	$81,553	$83,952	$86,351	$88,751	$91,150	$93,549
10	$79,240	$81,881	$84,521	$87,162	$89,803	$92,443	$95,084	$97,725	$100,365	$103,006
11	$87,061	$89,964	$92,866	$95,769	$98,672	$101,575	$104,477	$107,380	$110,283	$113,185
12	$104,349	$107,828	$111,306	$114,785	$118,264	$121,742	$125,221	$128,699	$132,178	$135,657
13	$124,085	$128,222	$132,358	$136,495	$140,631	$144,767	$148,904	$153,040	$157,177	$161,313
14	$146,632	$151,520	$156,408	$161,297	$166,185	$171,073	$175,962	$180,850	$185,738	$190,627
15	$172,476	$178,226	$183,975	$189,725	$195,474	$197,200 **	$197,200 **	$197,200 **	$197,200 **	$197,200 **
16	$202,284	$209,027	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *
17	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *
18	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *	$209,600 *

* Rate limited to the rate for Level III of the Executive Schedule.
** Rate limited to the rate for Level IV of the Executive Schedule.

Exhibit 9

Laredo, TX

Texas

Place Name	FIPS
Jim Hogg County, TX	48247
La Salle County, TX	48283
Webb County, TX	48479

Las Vegas-Henderson, NV-AZ

Nevada

Place Name	FIPS
Clark County, NV	32003
Nye County, NV	32023

Arizona

Place Name	FIPS
Mohave County, AZ	04015

Los Angeles-Long Beach, CA

California

Place Name	FIPS
Imperial County, CA	06025
Kern County, CA	06029
Los Angeles County, CA	06037
Orange County, CA	06059
Riverside County, CA	06065
San Bernardino County, CA	06071
San Luis Obispo County, CA	06079
Santa Barbara County, CA	06083
Ventura County, CA	06111

Exhibit 10

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NLJ'S BILLING SURVEY

Select a Firm
- Miles & Stockbridge
- Miller & Martin
- Morgan Lewis
- Morris Manning
- Morrison & Foerster
- Nixon Peabody
- Norton Rose
- Nutter McClennen
- O'Melveny & Myers
- Orrick Herrington
- Parker Poe
- Patton Boggs
- Paul Hastings
- Paul Weiss
- Pepper Hamilton
- Perkins Coie

Morrison & Foerster

Largest U.S. Office: **San Francisco**, **1,010** total full-time equivalent attorneys

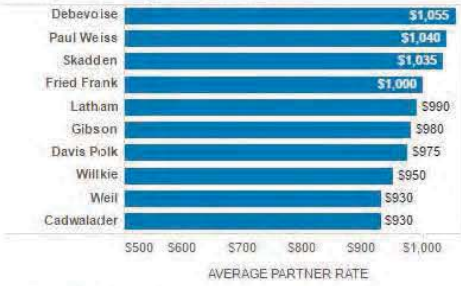


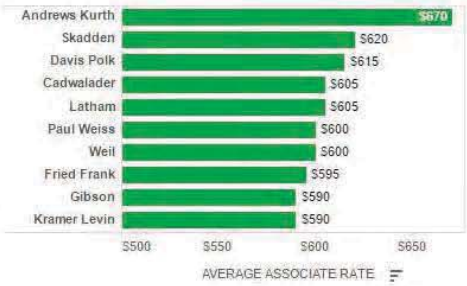
By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Andrews Kurth	Houston							
Hughes Hubbard	New York							
Irell & Manella	Los Angeles							
Proskauer Rose	New York							
White & Case	New York							
Morrison & Foerster	San Francisco	1,010	$1,195	$865	$595	$725	$525	$230
Pillsbury Winthrop	Washington							
Kaye Scholer	New York							
Kramer Levin	New York							
Hogan Lovells	Washington							
Kasowitz Benson	New York							
Kirkland & Ellis	Chicago							
Cooley	Palo Alto, Calif.							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

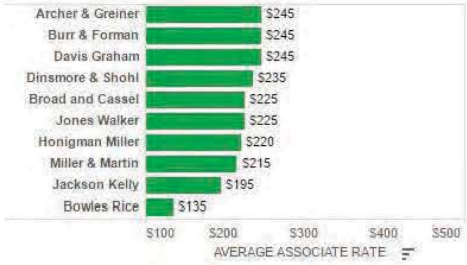
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Methodology/Sources: These data were compiled by ALM Legal Intelligence, the research arm of the NLJ's parent, ALM Media LLC . We asked respondents to the NLJ's annual survey of the nation's largest law firms (the "NLJ 350") to provide a range of hourly billing rates for partners and associates. For firms that did not supply data to us, in many cases we were able to supplement billing rate data derived from public records. In total, we have rates for 159 of the nation's 350 largest firms. Rates data include averages, highs and low rates for partners and associates. Information also includes the average full-time equivalent (FTE) attorneys at the firm and the city of the firm's principal or largest office.

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NLJ'S BILLING SURVEY

Select a Firm

- Connell Foley
- Cooley
- Covington & Burling
- Cox Smith
- Cozen O'Connor
- Curtis, Mallet-Prevost
- Davis Graham
- Davis Polk
- Debevoise & Plimpton
- Dechert
- Dentons
- Dickstein Shapiro
- Dinsmore & Shohl
- DLA Piper
- Dorsey & Whitney

Cooley

Largest U.S. Office: **Palo Alto, Calif.**, **632** total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604**.

Associate rates averaged **$370**.

By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Kaye Scholer	New York							
Kramer Levin	New York							
Hogan Lovells	Washington							
Kasowitz Benson	New York							
Kirkland & Ellis	Chicago							
Cooley	Palo Alto, Calif.	632	$990	$820	$660	$630	$525	$160
Arnold & Porter	Washington							
Paul Hastings	New York							
Curtis, Mallet-Prevost	New York							
Winston & Strawn	Chicago							
Bingham McCutchen	Boston							
Akin Gump	Washington							
Covington & Burling	Washington							
King & Spalding	Atlanta							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

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NLJ'S BILLING SURVEY

Select a Firm
- Harris Beach
- Harter Secrest
- Haynes and Boone
- Hogan Lovells
- Holland & Hart
- Holland & Knight
- Honigman Miller
- Hughes Hubbard
- Husch Blackwell
- Ice Miller
- Irell & Manella
- Jackson Kelly
- Jackson Lewis
- Jackson Walker
- Jeffer Mangels
- Jenner & Block

Irell & Manella

Largest U.S. Office: **Los Angeles**; **164** total full-time equivalent attorneys



By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Dechert	New York							
Andrews Kurth	Houston							
Hughes Hubbard	New York							
Irell & Manella	Los Angeles	164	$975	$890	$800	$750	$535	$395
Proskauer Rose	New York							
White & Case	New York							
Morrison & Foerster	San Francisco							
Pillsbury Winthrop	Washington							
Kaye Scholer	New York							
Kramer Levin	New York							
Hogan Lovells	Washington							
Kasowitz Benson	New York							
Kirkland & Ellis	Chicago							
Cooley	Palo Alto, Calif.							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

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NLJ'S BILLING SURVEY

Select a Firm
- McElroy Deutsch
- McGuireWoods
- McKenna Long
- Michael Best
- Miles & Stockbridge
- Miller & Martin
- Morgan Lewis
- Morris Manning
- Morrison & Foerster
- Nixon Peabody
- Norton Rose
- Nutter McClennen
- O'Melveny & Myers
- Orrick Herrington
- Parker Poe
- Patton Boggs

O'Melveny & Myers

Largest U.S. Office: **Los Angeles**, 738 total full-time equivalent attorneys

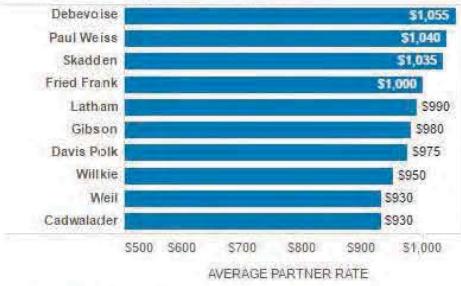


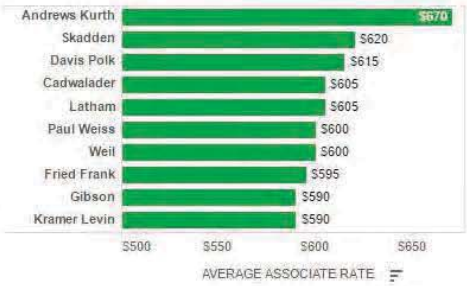
By the Nurnbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Baker & McKenzie	Chicago							
Dickstein Shapiro	Washington							
Jenner & Block	Chicago							
Jones Day	New York							
Manatt Phelps	Los Angeles							
Seward & Kissel	New York							
O'Melveny & Myers	Los Angeles	738	$950	$715	$615			
McDermott Will	Chicago							
Reed Smith	Pittsburgh							
Dentons	N/A**							
Jeffer Mangels	Los Angeles							
Sheppard Mullin	Los Angeles							
Alston & Bird	Atlanta							
Foley Hoag	Boston							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

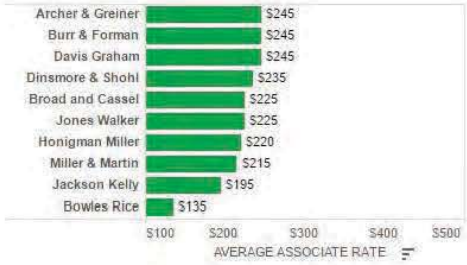
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Select a Firm
- McElroy Deutsch
- McGuireWoods
- McKenna Long
- Michael Best
- Miles & Stockbridge
- Miller & Martin
- Morgan Lewis
- Morris Manning
- Morrison & Foerster
- Nixon Peabody
- Norton Rose
- Nutter McClennen
- O'Melveny & Myers
- Orrick Herrington
- Parker Poe
- Patton Boggs

Orrick, Herrington & Sutcliffe

Largest U.S. Office: **San Francisco**, 977 total full-time equivalent attorneys

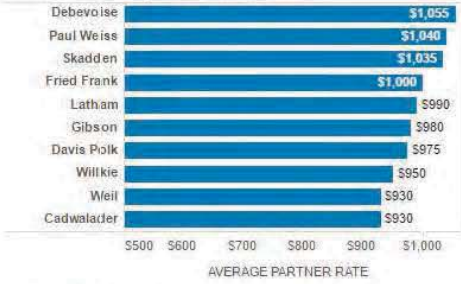


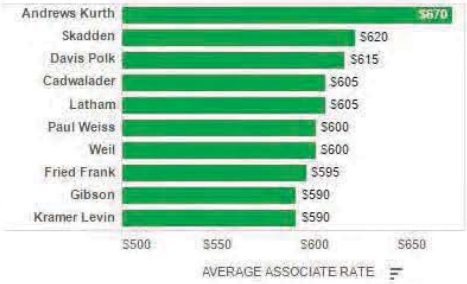
By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Blank Rome	Philadelphia							
Kelley Drye	New York							
Gardere Wynne	Dallas							
Pepper Hamilton	Philadelphia							
Orrick Herrington	San Francisco	977	$945	$625	$305	$675	$310	$170
Stevens & Lee	Reading, Pa.							
Duane Morris	Philadelphia							
Morgan Lewis	Philadelphia							
Troutman Sanders	Atlanta							
Allen Matkins	Los Angeles							
Katten Muchin	Chicago							
Lowenstein Sandler	Roseland, N.J.							
Seyfarth Shaw	Chicago							
Buchalter Nemer	Los Angeles							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

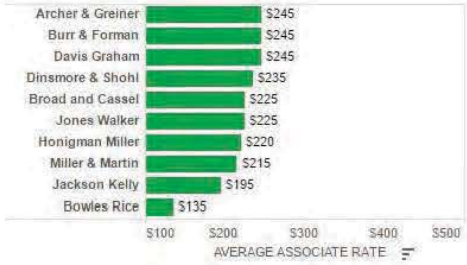
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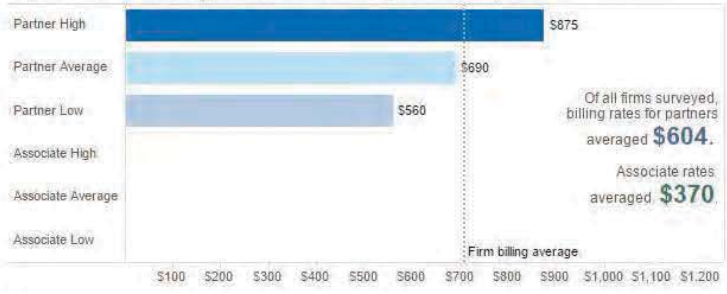
NLJ'S BILLING SURVEY

Select a Firm

- Jackson Kelly
- Jackson Lewis
- Jackson Walker
- Jeffer Mangels
- Jenner & Block
- Jones Day
- Jones Walker
- Kasowitz Benson
- Katten Muchin
- Kaye Scholer
- Kelley Drye
- Kilpatrick Townsend
- King & Spalding
- Kirkland & Ellis
- Knobbe Martens

Jeffer, Mangels, Butler & Mitchell

Largest U.S. Office: **Los Angeles**, **126** total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604**.

Associate rates averaged **$370**.

By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Baker & McKenzie	Chicago							
Dickstein Shapiro	Washington							
Jenner & Block	Chicago							
Jones Day	New York							
Manatt Phelps	Los Angeles							
Seward & Kissel	New York							
O'Melveny & Myers	Los Angeles							
McDermott Will	Chicago							
Reed Smith	Pittsburgh							
Dentons	N/A**							
Jeffer Mangels	Los Angeles	126	$875	$690	$560			
Sheppard Mullin	Los Angeles							
Alston & Bird	Atlanta							
Foley Hoag	Boston							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

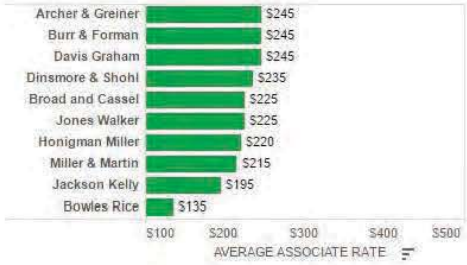
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NLJ'S BILLING SURVEY

Select a Firm

- Robinson & Cole
- Rutan & Tucker
- Saul Ewing
- Sedgwick
- Seward & Kissel
- Seyfarth Shaw
- Sheppard Mullin
- Shumaker Loop
- Shutts & Bowen
- Skadden, Arps
- Snell & Wilmer
- Squire Sanders
- Stevens & Lee
- Stinson Morrison
- Stoel Rives
- Strasburger & Price

Sheppard, Mullin, Richter & Hampton

Largest U.S. Office: **Los Angeles**, **521** total full-time equivalent attorneys

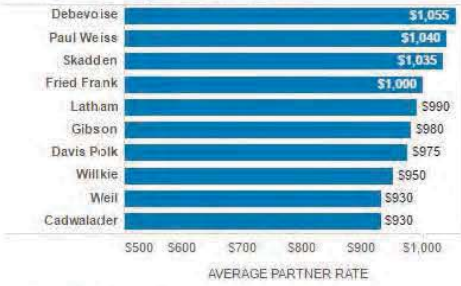


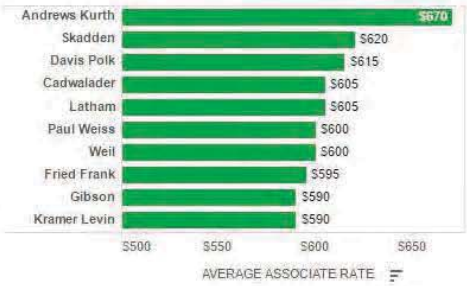
By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Jeffer Mangels	Los Angeles							
Sheppard Mullin	Los Angeles	521	$875	$685	$490	$535	$415	$275
Alston & Bird	Atlanta							
Foley Hoag	Boston							
Haynes and Boone	Dallas							
Patton Boggs	Washington							
Wiley Rein	Washington							
Richards Layton	Wilmington, Del.							
Venable	Washington							
Greenberg Traurig	New York							
Squire Sanders	Cleveland							
Arent Fox	Washington							
Blank Rome	Philadelphia							
Kelley Drye	New York							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

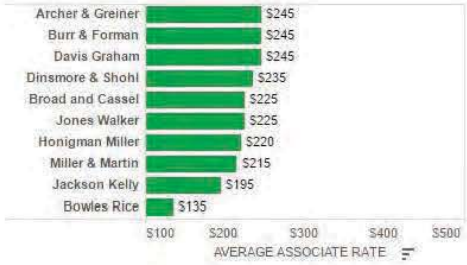
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NLJ'S BILLING SURVEY

Select a Firm

- Ballard Spahr
- Barnes & Thornburg
- Benesch Friedlander
- Best Best
- Bingham McCutchen
- Blank Rome
- Bond Schoeneck
- Bowles Rice
- Bracewell & Giuliani
- Bradley Arant
- Broad and Cassel
- Brownstein Hyatt
- Bryan Cave
- (•) Buchalter Nemer
- Burr & Forman
- Butzel Long

Buchalter Nemer

Largest U.S. Office: **Los Angeles**, **134** total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604.**

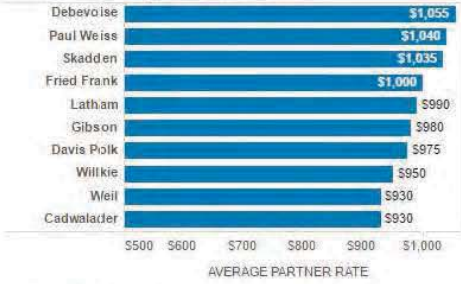
Associate rates averaged **$370**

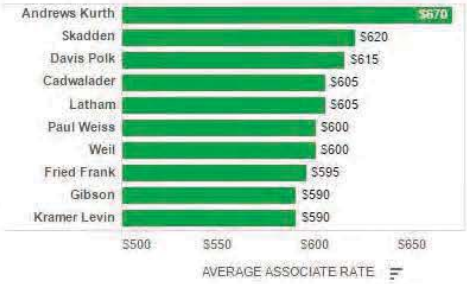
By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Seyfarth Shaw	Chicago							
Buchalter Nemer	Los Angeles	134	$695	$605	$475	$375	$365	$350
Carlton Fields	Tampa, Fla.							
Foley & Lardner	Milwaukee							
Perkins Coie	Seattle							
Vinson & Elkins	Houston							
Holland & Knight	Washington							
McGuireWoods	Richmond, Va.							
Bryan Cave	St. Louis							
Nutter McClennen	Boston							
Gibbons	Newark, N.J.							
Cozen O'Connor	Philadelphia							
Knobbe Martens	Irvine, Calif.							
Kilpatrick Townsend	Atlanta							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

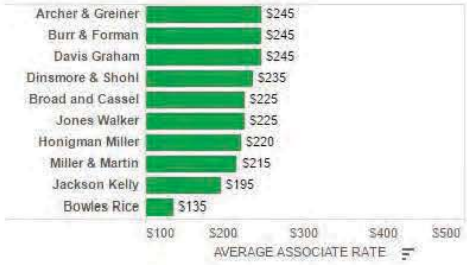
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NLJ'S BILLING SURVEY

Select a Firm

- Katten Muchin
- Kaye Scholer
- Kelley Drye
- Kilpatrick Townsend
- King & Spalding
- Kirkland & Ellis
- Knobbe Martens
- Kramer Levin
- Lane Powell
- Latham & Watkins
- Lathrop & Gage
- Leonard Street
- Lewis Roca
- Lindquist & Vennum
- Littler Mendelson
- Lowenstein Sandler

Knobbe, Martens, Olson & Bear

Largest U.S. Office: **Irvine, Calif.**, **268** total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604**.

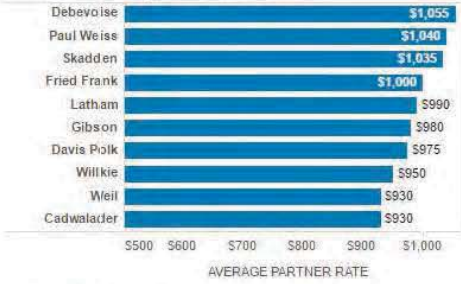
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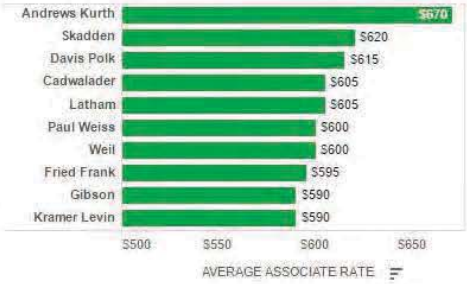
By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Gibbons	Newark, N.J.							
Cozen O'Connor	Philadelphia							
Knobbe Martens	Irvine, Calif.	268	$785	$555	$440	$535	$345	$295
Kilpatrick Townsend	Atlanta							
Littler Mendelson	San Francisco							
Edwards Wildman	Boston							
Thompson & Knight	Dallas							
Fox Rothschild	Philadelphia							
McCarter & English	Newark, N.J.							
McKenna Long	Atlanta							
Saul Ewing	Philadelphia							
Brownstein Hyatt	Denver							
Lindquist & Vennum	Minneapolis							
Nixon Peabody	Boston							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

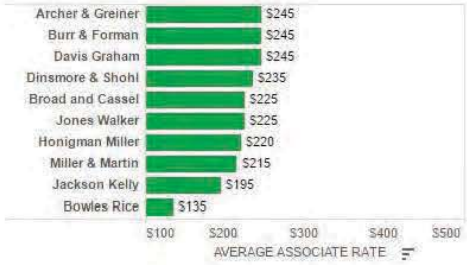
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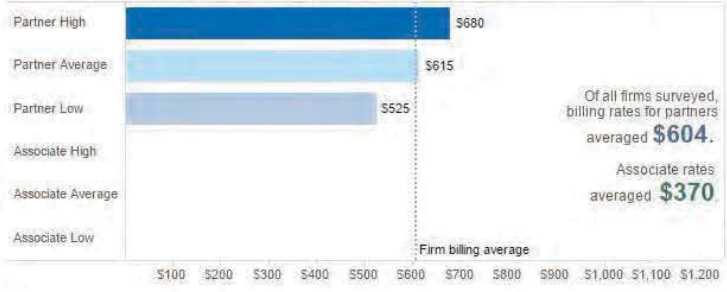
NLJ'S BILLING SURVEY

Select a Firm

- Adams and Reese
- Akerman Senterfitt
- Akin Gump
- Allen Matkins
- Alston & Bird
- Andrews Kurth
- Archer & Greiner
- Arent Fox
- Arnall Golden
- Arnold & Porter
- Arnstein & Lehr
- Baker & Hostetler
- Baker & McKenzie
- Baker Donelson
- Ballard Spahr
- Barnes & Thornburg

Allen Matkins Leck Gamble Mallory & Natsis

Largest U.S. Office: **Los Angeles**, **187** total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604**.

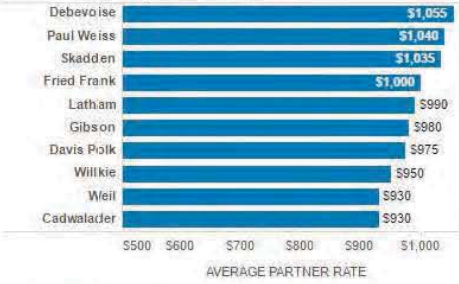
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By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Blank Rome	Philadelphia							
Kelley Drye	New York							
Gardere Wynne	Dallas							
Pepper Hamilton	Philadelphia							
Orrick Herrington	San Francisco							
Stevens & Lee	Reading, Pa.							
Duane Morris	Philadelphia							
Morgan Lewis	Philadelphia							
Troutman Sanders	Atlanta							
Allen Matkins	Los Angeles	187	$680	$615	$525			
Katten Muchin	Chicago							
Lowenstein Sandler	Roseland, N.J.							
Seyfarth Shaw	Chicago							
Buchalter Nemer	Los Angeles							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

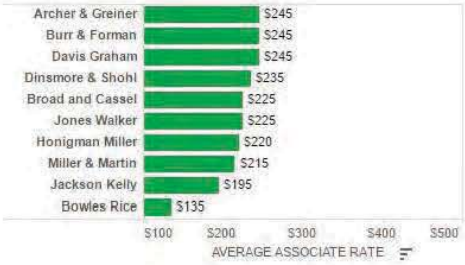
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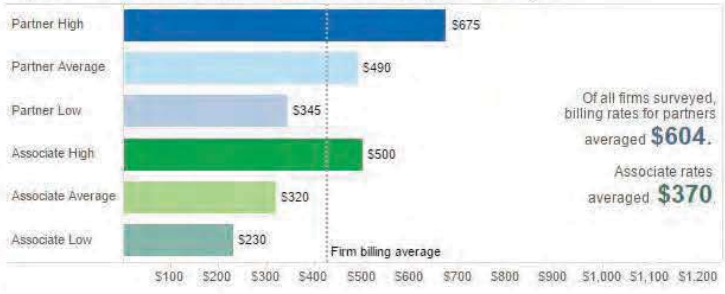
NLJ'S BILLING SURVEY

Select a Firm

- Pepper Hamilton
- Perkins Coie
- Pillsbury Winthrop
- Polsinelli
- Proskauer Rose
- Quarles & Brady
- Quinn Emanuel
- Reed Smith
- Richards Layton
- Riker Danzig
- Robinson & Cole
- (•) Rutan & Tucker
- Saul Ewing
- Sedgwick
- Seward & Kissel
- Seyfarth Shaw

Rutan & Tucker

Largest U.S. Office: **Costa Mesa, Calif.** **139** total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604.**

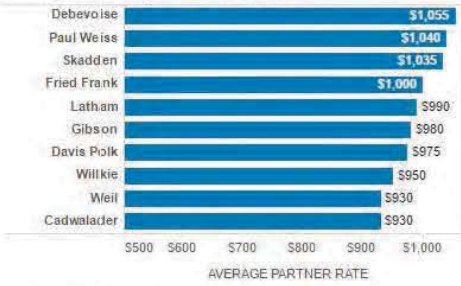
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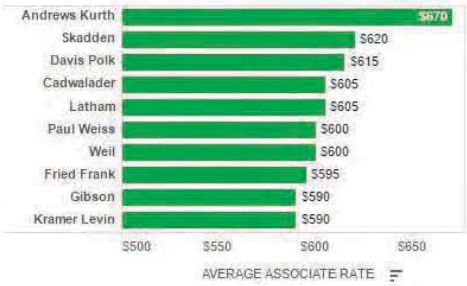
By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Arnall Golden	Atlanta							
Rutan & Tucker	Costa Mesa, Calif.	139	$675	$490	$345	$500	$320	$230
Akerman Senterfitt	Miami							
Barnes & Thornburg	Indianapolis							
Morris Manning	Atlanta							
Ballard Spahr	Philadelphia							
Stinson Morrison	Kansas City, Mo.							
Stoel Rives	Portland, Ore.							
Miles & Stockbridge	Baltimore							
Quarles & Brady	Milwaukee							
Arnstein & Lehr	Chicago							
Waller Lansden	Nashville, Tenn.							
Benesch Friedlander	Cleveland							

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NLJ'S BILLING SURVEY

Select a Firm

- Alston & Bird
- Andrews Kurth
- Archer & Greiner
- Arent Fox
- Arnall Golden
- Arnold & Porter
- Arnstein & Lehr
- Baker & Hostetler
- Baker & McKenzie
- Baker Donelson
- Ballard Spahr
- Barnes & Thornburg
- Benesch Friedlander
- (•) Best Best
- Bingham McCutchen
- Blank Rome

Best Best & Krieger

Largest U.S. Office: **Riverside, Calif.**, 175 total full-time equivalent attorneys

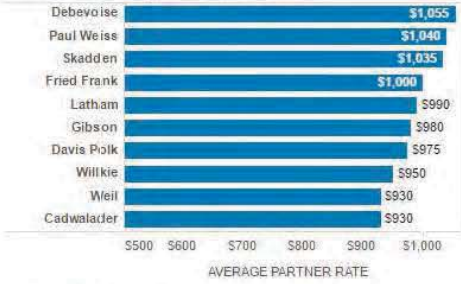


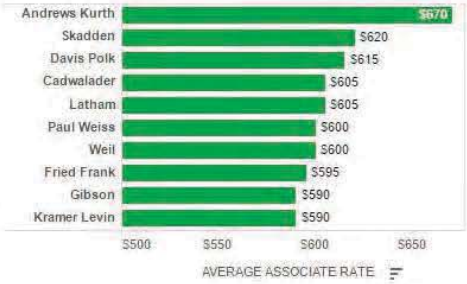
By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Quarles & Brady	Milwaukee							
Arnstein & Lehr	Chicago							
Waller Lansden	Nashville, Tenn.							
Benesch Friedlander	Cleveland							
Best Best	Riverside, Calif.	175	$655	$455	$340	$385	$280	$235
Faegre Baker	Minneapolis							
Riker Danzig	Morristown, N.J.							
Baker & Hostetler	Cleveland							
Ice Miller	Indianapolis							
Parker Poe	Charlotte, N.C.							
Michael Best	Milwaukee							
Butzel Long	Bloomfield Hills, Mich.							
McElroy Deutsch	Morristown, N.J.							
Thompson Coburn	St. Louis							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

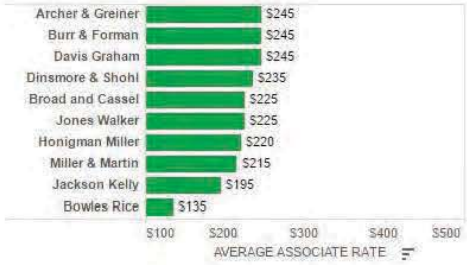
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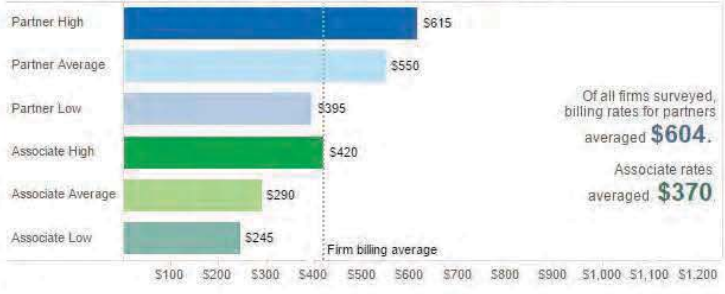
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Select a Firm
- Latham & Watkins
- Lathrop & Gage
- Leonard Street
- Lewis Roca
- Lindquist & Vennum
- Littler Mendelson
- Lowenstein Sandler
- Manatt Phelps
- McCarter & English
- McDermott Will
- McElroy Deutsch
- McGuireWoods
- McKenna Long
- Michael Best
- Miles & Stockbridge
- Miller & Martin

Littler Mendelson

Largest U.S. Office: **San Francisco**, 909 total full-time equivalent attorneys

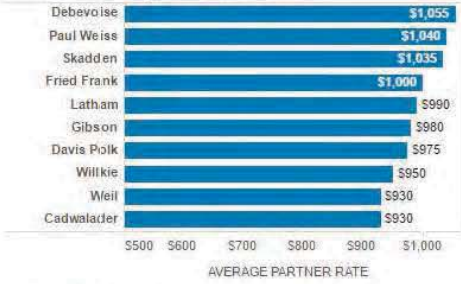


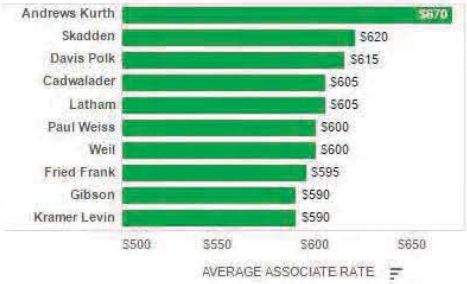
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Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Gibbons	Newark, N.J.							
Cozen O'Connor	Philadelphia							
Knobbe Martens	Irvine, Calif.							
Kilpatrick Townsend	Atlanta							
Littler Mendelson	San Francisco	909	$615	$550	$395	$420	$290	$245
Edwards Wildman	Boston							
Thompson & Knight	Dallas							
Fox Rothschild	Philadelphia							
McCarter & English	Newark, N.J.							
McKenna Long	Atlanta							
Saul Ewing	Philadelphia							
Brownstein Hyatt	Denver							
Lindquist & Vennum	Minneapolis							
Nixon Peabody	Boston							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

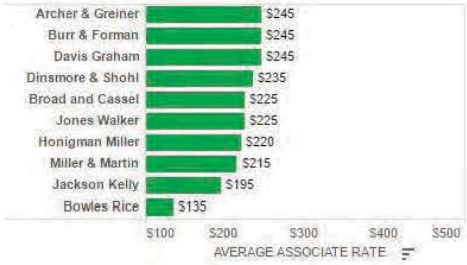
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... And the Bottom





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NLJ'S BILLING SURVEY

Select a Firm

- Pepper Hamilton
- Perkins Coie
- Pillsbury Winthrop
- Polsinelli
- Proskauer Rose
- Quarles & Brady
- Quinn Emanuel
- Reed Smith
- Richards Layton
- Riker Danzig
- Robinson & Cole
- Rutan & Tucker
- Saul Ewing
- Sedgwick
- Seward & Kissel
- Seyfarth Shaw

Sedgwick

Largest U.S. Office: **San Francisco**, **347** total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604.**

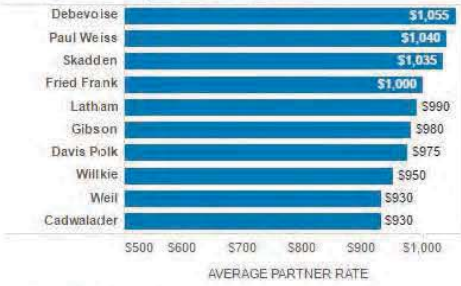
Associate rates averaged **$370**

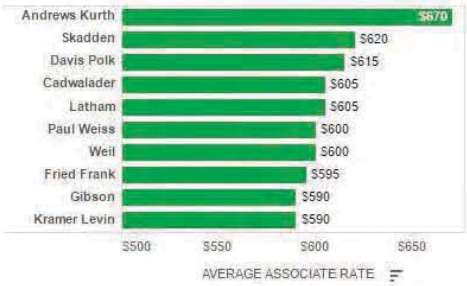
By the Numbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Holland & Hart	Denver							
Bradley Arant	Birmingham, Ala.							
Husch Blackwell	St. Louis							
Lane Powell	Seattle							
Shutts & Bowen	Miami							
Connell Foley	Roseland, N.J.							
Sedgwick	San Francisco	347	$615	$425	$305	$475	$325	$250
Gordon & Rees	San Francisco							
Lathrop & Gage	Kansas City, Mo.							
Strasburger & Price	Dallas							
Wyatt Tarrant	Louisville, Ky.							
Taft Stettinius	Cincinnati							
Polsinelli	Kansas City, Mo.							
Robinson & Cole	Hartford, Conn.							
Leonard Street	Minneapolis							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

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NLJ'S BILLING SURVEY

Select a Firm

- Dorsey & Whitney
- Duane Morris
- Edwards Wildman
- Faegre Baker
- Foley & Lardner
- Foley Hoag
- Fox Rothschild
- Fried Frank
- Gardere Wynne
- Gibbons
- Gibson Dunn
- Gordon & Rees
- Greenberg Traurig
- Harris Beach
- Harter Secrest

Gordon & Rees

Largest U.S. Office: **San Francisco**, **457** total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604**.

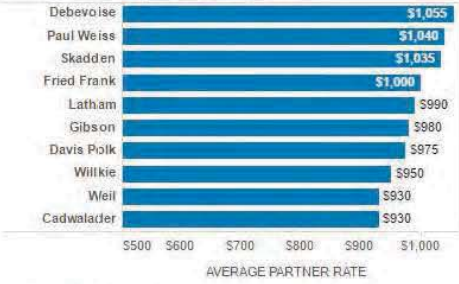
Associate rates averaged **$370**

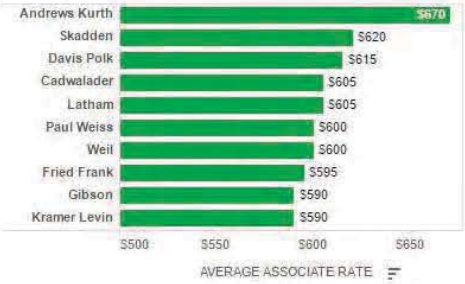
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Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Bradley Arant	Birmingham, Ala.							
Husch Blackwell	St. Louis							
Lane Powell	Seattle							
Shutts & Bowen	Miami							
Connell Foley	Roseland, N.J.							
Sedgwick	San Francisco							
Gordon & Rees	San Francisco	457	$475	$420	$375	$325	$300	$285
Lathrop & Gage	Kansas City, Mo.							
Strasburger & Price	Dallas							
Wyatt Tarrant	Louisville, Ky.							
Taft Stettinius	Cincinnati							
Polsinelli	Kansas City, Mo.							
Robinson & Cole	Hartford, Conn.							

Full-time equivalent attorney numbers and the largest U.S. office are from the NLJ 350 published in April 2013. N/A** Data not available due to merger in 2013.

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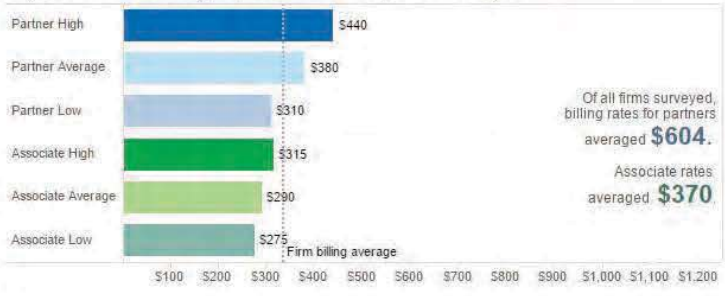
NLJ'S BILLING SURVEY

Select a Firm

- Harris Beach
- Harter Secrest
- Haynes and Boone
- Hogan Lovells
- Holland & Hart
- Holland & Knight
- Honigman Miller
- Hughes Hubbard
- Husch Blackwell
- Ice Miller
- Irell & Manella
- Jackson Kelly
- Jackson Lewis
- Jackson Walker
- Jeffer Mangels
- Jenner & Block

Jackson Lewis

Largest U.S. Office: **Los Angeles**, 690 total full-time equivalent attorneys



Of all firms surveyed, billing rates for partners averaged **$604.**

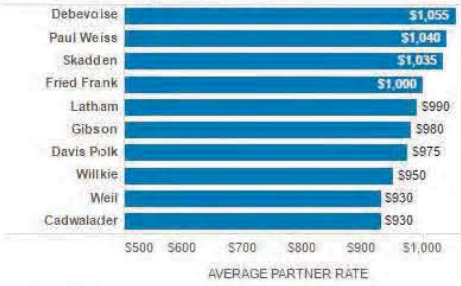
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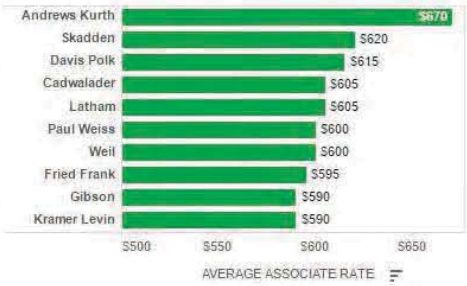
By the Nurnbers: The Firms Report Their Billing Rates

Firm	Largest U.S. Office	Total FTE Attorneys	Partner High	Partner Average	Partner Low	Associate High	Associate Average	Associate Low
Honigman Miller	Detroit							
Varnum	Grand Rapids, Mich.							
Harris Beach	Rochester, N.Y.							
Harter Secrest	Rochester, N.Y.							
Jones Walker	New Orleans							
Miller & Martin	Chattanooga, Tenn.							
Williams Mullen	Richmond, Va.							
Broad and Cassel	Orlando, Fla.							
Jackson Lewis	Los Angeles	690	$440	$380	$310	$315	$290	$275
Ulmer & Berne	Cleveland							
Bond Schoeneck	Syracuse, N.Y.							
Burr & Forman	Birmingham, Ala.							
Jackson Kelly	Charleston, W.Va.							
Bowles Rice	Charleston, W.Va.							

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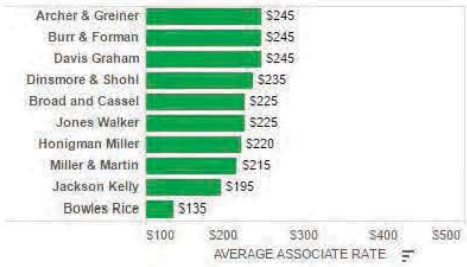
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Exhibit 11

THE NATIONAL LAW JOURNAL

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A nationwide sampling of law firm billing rates

December 08, 2008

The National Law Journal asked the respondents to its 2008 survey of the nation's 250 largest law firms to provide a range of hourly billing rates for partners and associates. Firms that supplied this information — including some firms that are not in the NLJ 250 — are listed below in alphabetical order. We also asked firms to provide average and median billing rates, and several complied. The number after a firm's name indicates the total number of attorneys at the firm. The city listed after the name of a firm is the location of its principal or largest office.

The 2008 NLJ Billing Survey is available in downloadable Excel format from ALM Research.

Adams and Reese (253), New Orleans
Partners $240-$425 (average $318, median $310)
Associates $175-$300 (average $209, median $205)
Firmwide (average $257, median $265)

Arent Fox (336), Washington
Partners $410-$710
Associates $260-$465

Armstrong Teasdale (252), St. Louis
Partners $295-$450
Associates $175-$300

Baker, Donelson, Bearman, Caldwell & Berkowitz (549), Memphis, Tenn.
Partners $230-$525 average $339, median $330)
Associates $120-$300 (average $218, median $220)
Firmwide (average $295, median $290)

Balch & Bingham (244), Birmingham, Ala.
Partners $295-$600
Associates $200-$280

Bass, Berry & Sims (211), Nashville, Tenn.
Partners $240-$575 (average $410, median $420)
Associates $175-$365 (average $245, median $240)
Firmwide (average $307, median $300)

Best Best & Krieger (198), Riverside, Calif.
Partners $300-$550 (average $391, median $375)
Associates $190-$330 (average $252, median $245)
Firmwide (average $340, median $305)

Blank Rome (503), Philadelphia
Partners $425-$785 (average $525)
Associates $245-$485 (average $332)
Firmwide (average $400)

Bond, Schoeneck & King (189), Syracuse, N.Y.
Partners $210-$450 (average $308, median $310)

Associates $150-$250 (average $187, median $185)
Firmwide (average $268, median $275)

Bradley Arant Rose & White (255), Birmingham, Ala.
Partners $260-$550
Associates $170-$310

Briggs and Morgan (175), Minneapolis
Partners $300-$580 (average $420, median $425)
Associates $195-$290 (average $229, median $225)
Firmwide (average $368, median $390)

Brinks Hofer Gilson & Lione (171), Chicago
Partners $320-$700 (average $499, median $500)
Associates $180-$435 (average $281, median $275)
Firmwide (average $392, median $390)

Broad and Cassel (179), Orlando, Fla.
Partners $290-$475 (average $378, median $375)
Associates $175-$320 (average $245, median $248)
Firmwide (average $314, median $310)

Brownstein Hyatt Farber Schreck (235), Denver
Partners $275-$750 (average $424, median $400)
Associates $160-$285 (average $234, median $240)
Firmwide (average $340, median $325)

Bryan Cave (852), St. Louis
Partners $340-$750 (average $525, median $510)
Associates $170-$510 (average $314, median $310)
Firmwide (average $424, median $405)

Buchalter Nemer (146), Los Angeles
Partners $260-$600 (average $448, median $450)
Associates $225-$450 (average $283, median $275)
Firmwide (average $384, median $375)

Buchanan Ingersoll & Rooney (529), Pittsburgh
Partners $300-$1,020
Associates $100-$520

Bullivant Houser Bailey (153), Portland, Ore.
Partners $275-$525
Associates $190-$325

Burr & Forman (208), Birmingham, Ala.
Partners $210-$495 (average $352, median $350)
Associates $165-$305 (average $235, median $230)
Firmwide (average $271, median $295)

Butzel Long (243), Detroit
Partners $300-$650
Associates $180-$290

Carlton Fields (281), Tampa, Fla.
Partners $305-$650 (average $435, median $435)
Associates $195-$335 (average $267, median $265)
Firmwide (average $334, median $325)

Cooley Godward Kronish (618), Palo Alto, Calif.
Partners $525-$980
Associates $285-$570

Cozen O'Connor (478), Philadelphia
Partners $240-$840 (average $457, median $455)
Associates $205-$650 (average $342, median $325)
Firmwide (average $397, median $385)

Curtis, Mallet-Prevost, Colt & Mosle (235), New York
Partners $675-$785 (average $730, median $730)
Associates $290-$575 (average $434, median $435)
Firmwide (average $520, median $515)

Davis Wright Tremaine (467), Seattle
Partners $300-$710 (average $455, median $450)
Associates $190-$405 (average $280, median $280)
Firmwide (average $395, median $395)

Day Pitney (405), Florham Park, N.J.
Partners $295-$710
Associates $220-$450

Dickinson Wright (228), Detroit
Partners $275-$550
Associates $180-$300

Dickstein Shapiro (403), Washington
Partners $475-$895 (average $607, median $605)
Associates $250-$475 (average $378, median $395)
Firmwide (average $493) (median $485)

Dinsmore & Shohl (347), Cincinnati
Partners $220-$495 (average $347, median $338)
Associates $160-$305 (average $202, median $198)
Firmwide (average $284, median $275)

Dorsey & Whitney (670), Minneapolis
Partners $235-$1,180 (average $505, median $510)
Associates $170-$820 (average $301, median $335)
Firmwide (average $407, median $430)

Duane Morris (594) (Philadelphia)
Partners $340-$755 (average $490, median $505)
Associates $230-$510 (average $326, median $350)
Firmwide (average $449, median $450)

Dykema Gossett (374), Detroit
Partners $265-$650 (average $415)
Associates $170-$435 (average $277)

Edwards Angell Palmer & Dodge (576), Boston
Partners $325-$755
Associates $170-$480
Firmwide (median $450)

Epstein Becker & Green (372), New York
Partners $350-$850 (average $501, median $495)
Associates $175-$450 (average $312, median $300)
Firmwide (average $406, median $400)

Fisher & Phillips (208), Atlanta
Partners $330-$505
Associates $195-$380

Foley & Lardner (1,032), Milwaukee
Partners (average $596, median $585)
Associates (average $405, median $395)
Firmwide $185-$985 (average $508, median $520)

Ford & Harrison (179) , Atlanta
Partners $325-$585
Associates $245-$405

Fowler White Boggs Banker (201*), Tampa, Fla.

Partners $175-$525 (average $360, median $350)
Associates $160-$325 (average $222, median $220)
Firmwide (average $314, median $325)
(*Total prior to subsequent firm split.)

Fox Rothschild (440), Philadelphia
Partners $250-$590 (average $443, median $450)
Associates $215-$395 (average $275, median $260)
Firmwide (average $378, median $375)

Fredrikson & Byron (233), Minneapolis
Partners $250-$590 (average $402, median $395)
Associates $150-$315 (average $237, median $225)
Firmwide (average $340, median $340)

Frost Brown Todd (342), Cincinnati
Partners $225-$490 (average $317, median $310)
Associates $145-$260 (average $188, median $180)
Firmwide (average $272, median $270)

Gardere Wynne Sewell (281), Dallas
Partners $380-$750 (average $502, median $500)
Associates $210-$450 (average $306, median $300)
Firmwide (average $374, median $390)

Gibbons (230), Newark, N.J.
Partners $375-$700
Associates $220-$415

GrayRobinson (213), Orlando, Fla.
Partners $200-$650 (average $310, median $285)
Associates $125-$275 (average $164, median ($167)
Firmwide (average $239, median $252)

Greenberg Traurig (1,840), New York
Partners $335-$850 (average $520, median $535)
Associates $175-$525 (average $323, median $325)
Firmwide (average $426, median $425)

Harris Beach (179), Rochester, N.Y.
Partners $250-$475
Associates $140-$275

Hiscock & Barclay (187), Syracuse, N.Y.
Partners $190-$650 (average $361, median $359)
Associates $145-$430 (average $235, median $224)
Firmwide (average $319, median $322)

Hodgson Russ (227), Buffalo, N.Y.
Partners $240-$665 (average $355, median $350)
Associates $165-$450 (average $230, median $235)
Firmwide (average $303, median $300)

Hogan & Hartson (1,175), Washington
Partners $375-$900 (average $660, median $650)
Associates $150-$550 (average $410, median $400)
Firmwide (average $525, median $525)

Holland & Hart (406), Denver
Partners $295-$615 (average $414, median $405)
Associates $175-$355 (average $269, median $275)
Firmwide (average $350, median $345)

Holme Roberts & Owen (228), Denver
Partners $285-$635 (average $415, median $410)
Associates $160-$525 (average $294, median $265)
Firmwide (average $355, median $345)

Howard Rice Nemerovski Canady Falk & Rabkin (102), San Francisco
Partners $515-$795
Associates $275-$510

Hughes Hubbard & Reed (334), New York
Partners $625-$875
Associates $270-$600

Husch Blackwell Sanders (629), St. Louis
Partners $205-$740 (average $352, median $340)
Associates $150-$380 (average $218, median $215)
Firmwide (average $302, median $300)

Jackson Kelly (187), Charleston, W.Va.
Partners $200-$435 (average $238, median $247)
Associates $135-$335 (average $155, median $151)
Firmwide (average $214, median $212)

Jackson Lewis (517), White Plains, N.Y.
Partners $250-$595
Associates $180-$405

Jenner & Block (482), Chicago
Partners $525-$1,000 (average $616, median $575)
Associates $325-$495 (average $393, median $375)

Jones, Walker, Waechter, Poitevent, Carrère & Denègre (264), New Orleans
Partners $225-$620 (average $332, median $325)
Associates $140-$250 (average $186, median $180)
Firmwide (average $277, median $275)

Kilpatrick Stockton (466), Atlanta
Partners $310-$695 (average $485, median $475)
Associates $225-$400 (average $290, median $275)
Firmwide (average $400, median $395)

Kelley Drye & Warren (378), New York
Partners $430-$850
Associates $255-$520

Knobbe, Martens, Olson & Bear (249), Irvine, Calif.
Partners $375-$660 (average $473, median $450)
Associates $245-$430 (average $287, median $275)
Firmwide (median $362)

Lane Powell (170), Seattle
Partners $325-$550 (average $405, median $400)
Associates $195-$325 (average $270, median $275)
Firmwide (average $327, median $350)

Lathrop & Gage (281), Kansas City, Mo.
Partners $255-$490
Associates $180-$265

Leonard, Street and Deinard (189), Minneapolis
Partners $310-$530
Associates $200-$315

Lewis, Rice & Fingersh (164), St. Louis
Partners $225-$440
Associates $140-$305

Lindquist & Vennum (185), Minneapolis
Partners $280-$450 (average $367, median $375)
Associates $180-$295 (average $218, median $210)
Firmwide (average $309, median $330)

Locke Lord Bissell & Liddell (707), Dallas
Partners $375-$975 (average $527, median $525)
Associates $225-$450 (average $313, median $300)
Firmwide (average $433, median $450)

Loeb & Loeb (310), New York
Partners $450-$925 (average $651, median $650)
Associates $260-$500 (average $422, median $425)
Firmwide (average $534, median $500)

Lowenstein Sandler (278), Roseland, N.J.
Partners $400-$765
Associates $220-$405

Luce, Forward, Hamilton & Scripps (187), San Diego
Partners $350-$650 (average $483, median $483)
Associates $235-$460 (average $293, median $280)
Firmwide (average $397, median $400)

Manatt, Phelps & Phillips (358), Los Angeles
Partners $495-$850 (average $626, median $620)
Associates $290-$505 (average $407, median $410)
Firmwide (average $533) (median $550)

Marshall, Dennehey, Warner, Coleman & Goggin (408), Philadelphia
Partners $135-$400
Associates $120-$300

McCarter & English (399), Newark, N.J.
Partners $325-$635 (average $435, median $440)
Associates $215-$395 (average $280, median $285)
Firmwide (average $353, median $345)

McElroy, Deutsch, Mulvaney & Carpenter (232), Morristown, N.J.
Partners $295-$450 (average $250, median $235)
Associates $135-$225 (average $180, median $165)
Firmwide (average $195, median $215)

McKee Nelson (202), New York
Partners $665-$995
Associates $395-$630

McKenna Long & Aldridge (435), Atlanta
Partners $370-$750 (average $454)
Associates $220-$450 (average $274)

Michael Best & Friedrich (229), Milwaukee
Partners $235-$620 (average $391, median $375)
Associates $190-$330 (average $252, median $245)
Firmwide (average $340, median $305)

Miller, Canfield, Paddock and Stone (387), Detroit
Partners $275-$620 (average $425, median $425)
Associates $165-$375 (average $240, median $240)
Firmwide (average $347, median $355)

Miller & Martin (198), Chattanooga, Tenn.
Partners $210-$610 (average $354, median $360)
Associates $180-$305 (average $210, median $205)
Firmwide (average $316, median $330)

Montgomery, McCracken, Walker & Rhoads (151), Philadelphia
Partners $360-$585 (average $440)
Associates $195-$365 (average $270)
Firmwide (average $360)

Moore & Van Allen (300), Charlotte, N.C.
Partners $280-$770 (average $425, median $410)
Associates $180-$365 (average $256, median $250)
Firmwide (average $283, median $273)

Nexsen Pruet (174), Columbia, S.C.
Partners $250-$450
Associates $170-$250

Nixon Peabody (699), Boston
Partners $565-$845 (average $570, median $590)
Associates $230-$350 (average $370, median $365)
Firmwide (average $468, median $430)

Ogletree, Deakins, Nash, Smoak & Stewart (428), Greenville, S.C.
Partners $275-$600 (average $367)
Associates $185-$380 (average $266)
Firmwide (average $325)

Patton Boggs (529), Washington
Partners $360-$990 (average $586, median $570)
Associates $244-$535 (average $372, median $385)
Firmwide (average $440, median $455)

Pepper Hamilton (514), Philadelphia
Partners $385-$795
Associates $240-$395

Perkins Coie (632), Seattle
Partners $260-$785 (average $498)
Associates $165-$515 (average $329)

Phelps Dunbar (258), New Orleans
Partners $170-$450 (average $256, median $250)
Associates $130-$260 (average $171, median $165)
Firmwide (average $213, median $205)

Phillips Lytle (179), Buffalo, N.Y.
Partners $250-$475 (average $334, median $330)
Associates $155-$355 (average $230, median $220)
Firmwide (average $288, median $300)

Polsinelli Shalton Flanigan Suelthaus (304), Kansas City, Mo.
Partners $250-$600
Associates $175-$275

Quarles & Brady (450), Milwaukee
Partners $280-$625 (average $419, median $420)
Associates $200-$375 (average $252, median $245)
Firmwide (average $347, median $342)

Reed Smith (1,558*), Pittsburgh
Partners $375-$900 (average $626, median $585)
Associates $235-$580 (average $423, median $390)
Firmwide (average $441, median $425)
(*National Association for Law Placement figure. The firm recently reported an attorney count of 1,505.)

Robinson & Cole (215), Hartford, Conn.
Partners $320-$650 (average $436, median $440)
Associates $210-$350 (average $276, median $275)
Firmwide (average $346, median $350)

Roetzel & Andress (227), Akron, Ohio
Partners $225-$500 (average $333, median $325)
Associates $170-$295 (average $219, median $215)
Firmwide (average $292, median $300)

Rutan & Tucker (140), Costa Mesa, Calif.
Partners $315-$635
Associates $220-$370

Saul Ewing (231), Philadelphia
Partners $295-$800 (average $441, median $430)
Associates $205-$535 (average $285, median $255)
Firmwide (average $372, median $380)

Schnader Harrison Segal & Lewis (189), Philadelphia
Partners $275-$625
Associates $160-$375

Schulte Roth & Zabel (481), New York
Partners $695-$895 (average $770, median $755)
Associates $255-$650 (average $495, median $510)
Firmwide (average $550, median $530)

Sedgwick, Detert, Moran & Arnold (380), San Francisco
Partners $295-$650 (average $398, median $380)
Associates $185-$390 (average $262, median $260)
Firmwide (average $318, median $300)

Sheppard, Mullin, Richter & Hampton (458), Los Angeles
Partners $475-$795
Associates $275-$455 (up to $580 in New York)

Shughart Thomson & Kilroy (179), Kansas City, Mo.
Partners $240-$500
Associates $185-$245

Shumaker, Loop & Kendrick (180), Toledo, Ohio
Partners $225-$500 (average $329, median $325)
Associates $185-$380 (average $227, median $225)
Firmwide (average $297, median $315)

Shutts & Bowen (203), Miami
Partners $190-$540
Associates $190-$240

Sills Cummis & Gross (165), Newark, N.J.
Partners $395-$725
Associates $215-$425

Smith, Gambrell & Russell (181), Atlanta
Partners $260-$595
Associates $155-$335

Snell & Wilmer (440), Phoenix
Partners $300-$725 (average $444)
Associates $170-$420 (average $271)
Firmwide (average $354)

Steptoe & Johnson LLP (506), Washington
Partners $350-$895 (average $591, median $580)
Associates $210-$685 (average $384, median $395)
Firmwide (average $477, median $470)

Steptoe & Johnson PLLC (182), Clarksburg, W.Va.
Partners $200-$325
Associates $170-$250

Stinson Morrison Hecker (324), Kansas City, Mo.
Partners $275-$680 (average $363, median $373)
Associates $190-$290 (average $224, median $228)
Firmwide (average $293, median $275)

Stoel Rives (350), Portland, Ore.
Partners $290-$550
Associates $170-$365

Strasburger & Price (194), Dallas
Partners $300-$580
Associates $185-$395
Firmwide (average $334)

Sullivan & Worcester (182), Boston
Partners $450-$775 (average $603, median $600)
Associates $270-$490 (average $343, median $330)
Firmwide (average $485, median $495)

Sutherland Asbill & Brennan (429), Atlanta
Partners $395-$750 (average $543, median $530)
Associates $240-$450 (average $316, median $300)
Firmwide (average $379, median $380)

Taft Stettinius & Hollister (337), Cincinnati
Partners $200-$475 (average $354, median $355)
Associates $165-$325 (average $217, median $195)
Firmwide (average $294, median $295)

Thompson Coburn (344), St. Louis
Partners $295-$555
Associates $170-$400

Thompson Hine (396), Cleveland
Partners $275-$740 (average $425, median $420)
Associates $185-$510 (average $240, median $235)
Firmwide (average $330, median $325)

Thompson & Knight (458), Dallas
Partners $410-$785 (average $545, median $530)
Associates $250-$500 (average $334, median $345)
Firmwide (average $453, median $450)

Ulmer & Berne (176), Cleveland
Partners $230-$495 (average $319)
Associates $175-$310 (average $205)
Firmwide (average $262)

Vedder Price (265), Chicago
Partners $310-$685 (average $455, median $445)
Associates $235-$390 (average $290, median $290)
Firmwide (average $385, median $390)

Venable (569), Washington
Partners $380-$950 (average $530, median $525)
Associates $250-$425 (average $329, median $320)
Firmwide (average $440, median $440)

White & Case (2,205), New York
Partners $550-$1,260 (average $747)
Associates $160-$920 (average $456)
Firmwide (average $513)

Wiggin and Dana (152), New Haven, Conn.
Partners $360-$600
Associates $215-$375

Williams Mullen (326), Richmond, Va.
Partners $300-$625 (average $401, median $380)
Associates $170-$355 (average $260, median $255)
Firmwide (average $344, median $350)

Winstead (281), Dallas
Partners $365-$655 (average $465)
Associates $215-$385 (average $282)
Firmwide (average $390)

Winston & Strawn (1,004), Chicago
Partners $400-$975 (average $622)
Associates $210-$625 (average $376)
Firmwide (average $448)

Womble Carlyle Sandridge & Rice (505), Winston-Salem, N.C.
Partners $285-$750 (average $448, median $450)
Associates $140-$370 (average $275, median $275)
Firmwide (average $248, median $200)

Wyatt Tarrant & Combs (198), Louisville, Ky.
Partners $225-$450 (average $340, median $345)
Associates $180-$255 (average $210, median $210)
Firmwide (average $300, median $310)