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12 Attorneys for Plaintiff
13 DANIEL ROESSLER, individually, and on
14 behalf of all others similarly situated

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SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES – SPRING STREET COURTHOUSE

DANIEL ROESSLER, an individual, on
behalf of himself and all others similarly
situated,

Plaintiff,

vs.

POPULUS GROUP, LLC, a Michigan
limited liability company; SAMSUNG
ELECTRONICS AMERICA, INC., a New
York corporation; and DOES 1 through 50,
inclusive,

Defendants

CASE NO.: 24STCV32796

[Assigned for all purposes to the
Hon. Samantha Jessner, Dept. SS-7]

**DECLARATION OF MATTHEW W.
GORDON IN SUPPORT OF PLAINTIFF'S
MOTION FOR PRELIMINARY
APPROVAL OF CLASS ACTION
SETTLEMENT**

[Filed concurrently with Plaintiff's Motion for
Preliminary Approval, Declaration of Daniel
Roessler; and [Proposed] Order Granting
Preliminary Approval]

Date: November 4, 2026

Time: 11:00 a.m.

Dept.: SS-7

Complaint Filed: December 12, 2024

Trial Date: None Set

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I, MATTHEW W. GORDON, declare as follows:

1. I am an attorney duly licensed to practice law in the State of California. I am a Shareholder of Matern Law Group, PC (“MLG”), counsel of record for Plaintiff Daniel Roessler (“Plaintiff”) in the above-entitled action.

2. This declaration is based on my personal firsthand knowledge, unless another source of information or belief clearly appears from the context, and as to all such matters I believe them to be true. If called as a witness, I could and would readily and competently testify to all matters stated in this declaration.

3. I submit this declaration in support of Plaintiff's Motion for Preliminary Approval of Class Action Settlement ("Motion").

4. This Motion seeks approval of a proposed global settlement of a wage and hour putative class and representative action against Defendants Populus Group, LLC (“Populus”) and Samsung Electronics America, Inc. (“SEA”) (collectively, “Defendants”), entitled *Daniel Roessler v. Populus Group, LLC, et al.*, Los Angeles County Superior Court Case No. 24STCV32796 (the “Action”).

The Parties

5. SEA is a sales and marketing subsidiary that markets consumer electronics. Populus is a staffing agency that placed employees to work at SEA.

6. Plaintiff was hired by Populus and placed to work at SEA as a non-exempt Talent Acquisition Partner from approximately January 4, 2022 to January 2025.

Procedural History

7. On August 1, 2024, Plaintiff gave written notice to the California Labor and Workforce Development Agency (“LWDA”) and to Defendants of the specific provisions of the Labor Code Defendants allegedly violated, including the facts and theories to support the alleged violations. The LWDA did not respond to the notice. A true and correct copy of Plaintiff’s PAGA notice is attached hereto as **Exhibit A**.

8. On December 12, 2024, Plaintiff filed a complaint against Defendants and Samsung Research America, Inc. (“SRA”) in Los Angeles County Superior Court, Case No. 24STCV32796,

1 alleging causes of action for (1) Failure to Provide Required Meal Periods; (2) Failure to Provide
2 Required Rest Periods; (3) Failure to Pay Overtime Wages; (4) Failure to Pay Minimum Wages;
3 (5) Failure to Pay All Wages Due to Discharged and Quitting Employees; (6) Failure to Furnish
4 Accurate Itemized Wage Statements; (7) Failure to Indemnify for Necessary Expenditures Incurred in
5 Discharge of Duties; (8) Unfair and Unlawful Business Practices; and (9) Penalties under the Labor
6 Code Private Attorneys General Act of 2004 (“PAGA”).

7 9. On December 18, 2025, Plaintiff filed a request to dismiss SRA as a defendant, which
8 was granted on December 24, 2025.

9 10. On January 5, 2026, Plaintiff filed an individual whistleblower action against
10 Defendants in Los Angeles County Superior Court, Case No. 26STCV00186, alleging claims for
11 retaliation, whistleblower retaliation, and wrongful termination. The proposed settlement of this
12 class action does not waive or dispose of Plaintiff’s claims in his individual action.

13 **Investigation and Discovery**

14 11. Prior to filing the Action, my firm interviewed Plaintiff, investigated Plaintiff’s claims,
15 and conducted legal research regarding Plaintiff’s claims and Defendant’s potential defenses.

16 12. Prior to mediation, Defendants produced relevant written employment policy documents
17 in effect during the class and PAGA periods, as well as the complete time and pay records of SEA’s
18 employees and Populus’ employees placed at SEA for the period of December 12, 2020 through April
19 7, 2026. For SEA, the time and pay data contained records for 177 employees, 92,167 shifts, and
20 10,047 pay periods. For Populus, the time and pay data contained records for 100 employees, 14,847
21 shifts, and 3,129 pay periods.

22 13. My office retained an expert to conduct an analysis of the time and payroll data and to
23 create a damages and penalties model for the mediation. Based on the data provided by Defendants, the
24 expert prepared a damages and penalties model prior to mediation which allowed Plaintiff to act
25 intelligently and effectively in negotiating the proposed Settlement.

26 **Settlement Negotiations**

27 14. On January 13, 2026, the Parties participated in a global, all-day mediation with well-
28 respected and experienced mediator, Hon. Angela M. Bradstreet (Ret.), which resulted in this

1 Settlement.

2 15. The settlement discussions were hard-fought, conducted at arm's length, and not
3 collusive as demonstrated by the fact that the Parties, through their experienced counsel, worked with
4 an objective and experienced mediator, and were fully informed of the relative strengths of the claims
5 and the defenses thereto. The Settlement is the result of an informed analysis of Defendants' potential
6 liability exposure in relation to the costs and risks associated with continued litigation. The Parties
7 went into the mediation willing to explore the potential for a settlement of the lawsuit, but Plaintiff was
8 also prepared to litigate his position through trial and appeal if a settlement was not reached.

9 16. The Class Action and PAGA Settlement Agreement ("Settlement" or "Agreement")
10 was fully executed on August 10, 2026. A true and correct copy of the Agreement is attached hereto
11 as **Exhibit B**.

12 17. On August 11, 2026, Plaintiff submitted a copy of the Agreement to the LWDA. A
13 true and correct copy of the email confirmation received from the LWDA is attached hereto as
14 **Exhibit C**.

15 **Legal and Factual Basis for Plaintiff's Claims**

16 18. The following summarizes the legal and factual basis for the claims in the Complaint:

17 a. Failure to Provide Meal Periods

18 Labor Code §§ 226.7 and 512 and IWC Wage Order 4-2001, § 11 entitle non-exempt
19 employees to a 30-minute meal period for each work period of more than five hours per day and a
20 premium payment for any missed, shortened or delayed meal period. The premium payment is
21 equivalent to one additional hour of compensation at the employee's regular rate of pay for each
22 workday that a meal period was not provided.

23 Plaintiff contends that SEA had flawed meal break policies whilst Populus' timekeeping
24 system prior to October 2024 did not provide a mechanism for employees to record meal periods. As
25 a result, Plaintiff contends that Defendants did not provide employees their entitled meal periods in a
26 timely manner.

27 According to SEA's meal break policy, an employee could only take one meal break for each
28 shift of six hours. Additionally, the timing of meal periods was dictated by SEA management.

1 Further, SEA’s policy does not address shifts between five and six hours or second meal periods for
2 shifts greater than 10 hours. Plaintiff frequently missed meal periods because he was not instructed
3 to take them, and he was only scheduled to work for 8 hours from 9:00 a.m. to 5:00 p.m. Plaintiff
4 was not allowed to take meal periods until after he complained to his supervisor in May 2024.

5 Although Populus’ written meal periods policy complied with California law, in practice,
6 employees were unable to record meal periods in Populus’ timekeeping system until October 2024.
7 California law requires an employer to keep accurate “[t]ime records showing when the employee
8 begins and ends each work period,” including meal periods. 8 Cal. Code Regs. § 11010, sub. 7(A)(3).
9 “If an employer’s records show no meal period for a given shift over five hours, a rebuttable
10 presumption arises that the employee was not relieved of duty and no meal period was provided.”
11 *Donohue v. AMN Servs., LLC*, 11 Cal. 5th 58, 74 (2021). Populus’ timekeeping system, Beeline, only
12 allowed employees to enter the total hours worked for the day. As a result, Beeline did not provide a
13 mechanism for employees to record the start and end times of meal periods. According to the written
14 policy, employees may elect to waive the off-duty meal period in advance by written agreement with
15 the company. However, Populus has produced no meal period waivers. In addition, the pay data
16 produced by Populus does not show the payment of *any* meal period premiums. Thus, prior to October
17 2024, Plaintiff alleges a 100% violation rate for meal periods, as zero meal periods were recorded.

18 As for SEA’s data, Plaintiff’s expert found that 24.2% of shifts greater than five hours and
19 18.1% of shifts greater than six hours had a short, late, or missing meal period. On a pay period level,
20 57.4% of PAGA pay periods contain at least one shift greater than five hours with a short, late, or
21 missing meal period.

22 Plaintiff’s expert estimates that SEA paid approximately 20,075 meal period premiums, for a
23 total of \$916,676.00 in premiums during the class period. SEA has not produced any meal period
24 waivers to date. Furthermore, Plaintiff’s expert noted that, during the class period, SEA sometimes
25 paid two meal premiums per shift (often for shifts greater than or equal to 10 hours and missing the
26 second meal break) instead of a maximum of one meal premium per day, regardless of the number of
27 violations. Moreover, SEA failed to pay meal period premiums at the regular rate of pay, as required
28 under California law, resulting in an underpayment of premium pay. *See Ferra v. Loews Hollywood*

1 *Hotel, LLC* (2021) 11 Cal. 5th 858, 863 (calculation of premium pay for noncompliant meal periods
2 must account for not only hourly wages but also other nondiscretionary payment for work performed
3 by the employee). Therefore, even after offsetting the amount of meal premiums paid, SEA still owes a
4 net amount of approximately \$202,477.00, plus interest, for unpaid meal period premiums during the
5 class period.

6 As for Populus' data, Plaintiff's expert found that 33.4% of shifts greater than five hours and
7 29.7% of shifts greater than six hours had a short, late, or missing meal period. On a pay period level,
8 37.7% of PAGA pay periods contain at least one shift greater than five hours with a short, late, or
9 missing meal period. The data shows that Populus paid zero meal period premiums during the class
10 period.

11 b. Failure to Provide Required Rest Periods

12 Labor Code sections 226.7 and 512 and IWC Wage Order 4-2001, § 12 require that employers
13 "authorize and permit" employees to take paid 10 minute rest periods in about the middle of each 4-
14 hour work period "or major fraction thereof." Accordingly, employees who work shifts of 3 ½ to six
15 hours must be provided 10 minutes of paid rest period, employees who work shifts of more than six and
16 up to 10 hours must be provided with 20 minutes of paid rest period, and employees who work shifts of
17 more than 10 hours must be provided 30 minutes of paid rest period. Employers must compensate
18 employees with an additional one hour of pay for each work day that a rest period is not provided. Lab.
19 Code § 226.7(b).

20 Pursuant to Labor Code section 226.7, if an employer fails to provide an employee with a rest
21 period as required, the employer shall pay the employee one additional hour of pay at the employee's
22 regular rate of compensation for each workday that the rest period is not provided.

23 For the same reasons that class members were not provided the opportunity to take meal
24 periods, Plaintiff alleges that Defendants failed to provide Plaintiff and other class members with
25 compliant rest breaks. Plaintiff and other employees were not told they were entitled to take rest breaks
26 and, in fact, did not take such breaks. The data produced by Defendants shows zero payments of rest
27 period premiums.

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1 c. Failure to Pay Overtime Wages

2 Pursuant to Labor Code §§ 510, 1194, and IWC Wage Order No. 4-2001, § 3,
3 Defendants are required to compensate employees for all overtime, which is calculated at one and
4 one-half (1-½) times the regular rate of pay for all hours worked in excess of eight (8) hours per
5 day and/or forty (40) hours per week, and for the first eight (8) hours on the seventh consecutive
6 workday, with double time for all hours worked in excess of twelve (12) hours in any workday and for
7 all hours worked in excess of eight (8) hours on the seventh consecutive day of work in any workweek.

8 Plaintiff contends that in violation of both California law and SEA's own policy, from 2020 to
9 2023, SEA failed to pay daily overtime for hours worked in excess of eight hours in a workday and
10 only paid overtime to employees who worked 40 hours per workweek. While SEA resolved this issue
11 in 2024, Plaintiff alleges that SEA continued to fail to pay overtime and double time for work on the
12 seventh consecutive day. Furthermore, Plaintiff contends that SEA failed to pay overtime at 1.5 times
13 the regular rate of pay because the company did not include all nondiscretionary remuneration in the
14 calculation.

15 Plaintiff also contends that Populus' written policy strictly prohibits employees from working
16 overtime and does not address payment of overtime for working more than eight hours per workday or
17 40 hours per workweek.

18 d. Failure to Pay Minimum Wages

19 Pursuant to Labor Code §§ 1194 and 1197 and IWC Wage Order No. 5-2001, § 4, payment to
20 an employee of less than the applicable minimum wage for all hours worked in a payroll period is
21 unlawful.

22 Plaintiff contends that Defendants violated California minimum wage laws by failing to
23 compensate employees for all hours worked. Plaintiff alleges that Defendants required him to work
24 off-the-clock for approximately five to 10 minutes, one to two times per week to prepare for
25 interviews, but did not compensate Plaintiff those hours worked off-the-clock. Plaintiff was told by
26 his manager that it was his responsibility to prepare for interviews off-the-clock and that he should
27 not record time spent preparing for interviews on his timesheet.

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1 e. Failure to Pay Wages Upon Separation

2 Pursuant to Labor Code §§ 201, 202 and 203, employees are entitled upon termination to timely
3 payment of all wages earned and unpaid prior to termination. Discharged employees were entitled to
4 payment of all wages earned and unpaid prior to discharge immediately upon termination. Employees
5 who resigned were entitled to payment of all wages earned and unpaid prior to resignation within 72
6 hours after giving notice of resignation or, if they gave 72 hours previous notice, they were entitled to
7 payment of all wages earned and unpaid at the time of resignation.

8 Plaintiff contends that as result of the above-stated practices, Defendants failed to timely pay
9 all wages due to their former employees upon termination or resignation of their employment, and are
10 therefore liable for waiting time penalties.

11 f. Failure to Furnish Accurate Itemized Wage Statements

12 Because of the meal period, rest period, minimum wage, and overtime violations set forth
13 above, Plaintiff contends that Defendants violated Labor Code § 226(a) by failing to provide accurate
14 itemized wage statements to all employees.

15 g. Failure to Indemnify Employees for Necessary Expenditures Incurred in
16 Discharge of Duties

17 Labor Code § 2802(a) requires an employer to indemnify employees for all necessary
18 expenditures or losses incurred by the employees in direct consequence of the discharge of their duties,
19 or of their obedience to the directions of the employer. Plaintiff contends that Defendants knowingly
20 and willfully failed to indemnify Plaintiff and Class Members for all business expenses and/or losses
21 incurred in performance of their job duties. For example, since Plaintiff exclusively worked remotely
22 from January 2022 to March 2023, and worked remotely three out of five days per week from March
23 2023 to January 2025, Plaintiff had to purchase a monitor in order to perform his job duties at home.
24 Plaintiff alleges that Defendants did not reimburse Plaintiff for this expense. Defendants have many
25 employees that work remotely, and to Plaintiff's knowledge, they were not reimbursed for monitors
26 they purchased in order to perform their job duties while working from home.

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1 h. Unfair and Unlawful Business Practices

2 Plaintiff contends that the unlawful conduct of Defendants alleged herein constitutes unfair
3 competition within the meaning of Business & Professions Code section 17200. Plaintiff's claim under
4 the Unfair Competition Law requires only the showing of an unfair, unlawful, or fraudulent business
5 practice by Defendants. *See Cortez v. Purolator Air Filtration Products Co.* (2000) 23 Cal.4th 163,
6 178-179 ("We recognize that any business act or practice that violates the Labor Code through failure
7 to pay wages is, by definition, an unfair business practice"). Here, the repeated practice of Labor Code
8 and Wage Order violations by Defendants constitutes a violation of Section 17200. Thus, Plaintiff is
9 entitled to restitution going back four years from the filing of the lawsuit, according to the four-year
10 statute of limitations of Business and Professions Code § 17200.

11 i. PAGA Penalties

12 Under Labor Code § 2699, Defendants are subject to civil penalties, assessed per pay period
13 for each aggrieved employee, for the Labor Code violations alleged above.

14 **Amount in Controversy and Risks Associated with Proceeding with the Action**

15 19. Based on Plaintiff's expert's analysis of Defendants' data, Plaintiff calculates the
16 potential damages and penalties, exclusive of attorney's fees, costs, and interest, to be approximately
17 **\$13,209,383** assuming, in an "everything goes right" scenario, Plaintiff successfully certified all of
18 the claims and prevailed on all of the class claims and PAGA claims at trial. This maximum exposure
19 estimate includes approximately **\$9,094,011** in classwide damages and penalties and approximately
20 **\$4,115,372** in PAGA penalties. A detailed breakdown of the valuation of the potential recovery,
21 excluding fees, is shown below:

22 **SAMSUNG ELECTRONICS AMERICA, INC.**

23 **1. Class Claims:**

24 **A. Meal Period Violations:**

25 24.2% violation rate (based on time records)
26 x 96,830 (estimated number of shifts > 5 hours)
27 x \$47.76 (estimated average regular rate of pay)
28 = \$1,119,153

Offset for estimated amount of meal premiums paid:

- \$916,676.00 meal premiums paid
= **\$202,477.00**

B. Rest Period Violations:

75.0% violation rate (based on anecdotal evidence)
x 99,139 (estimated number of shifts > 3.5 hours)
x \$47.76 (estimated average regular rate of pay)
= **\$3,551,159**

C. Unpaid Overtime:

Unpaid Daily Overtime = **\$59,227**

Unpaid Overtime Based on Failure to Include Bonuses in RROP = **\$305,238**

Unpaid Overtime Based on Off-the-Clock Work:

54,448 (estimated number of shifts > 8 hours)
x 0.08 hours (estimated number of OT hours worked off the clock per shift)
x \$71.64 (estimated average overtime rate of pay)
= **\$312,052**

D. Unpaid Minimum Wages (Off-the-Clock Work):

48,008 (estimated number of shifts < 8 hours)
x 0.08 hours (estimated number of non-OT hours worked off the clock per shift)
x \$15.00 (estimated average minimum wage during class period)
= **\$57,610**

Total Unpaid Compensation = \$4,123,298

E. Wage Statement Penalties (One-Year SOL)

125 employees x \$2,750.00 estimated average aggregate penalty = **\$343,750**

G. Waiting Time Penalties (Three-Year SOL)

\$47.76 (average regular rate of pay) x 8.5 hours per shift x 4.8 shifts per week x 4.33 weeks x
123 former employees = **\$1,037,809**

Total Potential Liability for Class Claims = \$5,504,857

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2. **PAGA Claims:**

Failure to Provide Meal Periods (Labor Code §§ 512, 226.7):

\$100 per violation x 3,937 PAGA pay periods x 57.4% violation rate = **\$225,984**

Failure to Provide Rest Periods (Labor Code § 226.7):

\$100 per violation x 3,937 PAGA pay periods x 100% violation rate = **\$393,700**

Failure to Pay Overtime Wages (Labor Code § 510):

\$100 per violation x 3,937 PAGA pay periods x 77.6% violation rate = **\$305,511**

Failure to Pay Minimum Wages (Labor Code § 1194):

\$100 per violation x 3,937 PAGA pay periods x 100% violation rate = **\$393,700**

Failure to Furnish Accurate Itemized Wage Statements (Labor Code § 226(a)):

\$100 per violation x 3,937 PAGA pay periods x 100% violation rate = **\$393,700**

Waiting Time (Labor Code §§ 201-203, 256):

\$100 per violation x 123 former employees = **\$12,300**

Total Potential PAGA Penalties = \$1,724,895.00

TOTAL POTENTIAL LIABILITY (SEA) = \$7,229,752

POPULUS GROUP, LLC

1. **Class Claims:**

A. **Meal Period Violations:**

	33.4% violation rate (based on time records)	
x	42,113 (estimated number of shifts > 5 hours)	
x	\$54.27 (estimated average regular rate of pay)	
=	\$763,348	

B. **Rest Period Violations:**

	75.0% violation rate (based on anecdotal evidence)	
x	42,937 (estimated number of shifts > 3.5 hours)	
x	\$54.27 (estimated average regular rate of pay)	
=	\$1,747,643	

C. Unpaid Overtime (Off-the-Clock Work):

$$\begin{array}{r} 11,955 \text{ (estimated number of shifts < 8 hours)} \\ \times 0.08 \text{ hours (estimated number of OT hours worked off the clock per shift)} \\ \hline \times \$81.41 \text{ (estimated average overtime rate of pay)} \\ \hline = \$77,861 \end{array}$$

D. Unpaid Minimum Wages (Off-the-Clock Work):

$$\begin{array}{r} 31,861 \text{ (estimated number of shifts less than 8 hours)} \\ \times 0.08 \text{ hours (estimated number of non-OT hours worked off the clock per shift)} \\ \hline \times \$15.00 \text{ (estimated average minimum wage during class period)} \\ \hline = \$38,233 \end{array}$$

E. Failure to Reimburse Business Expenses

$$\begin{array}{r} \$200.00 \text{ per employee (estimated average expenses for home computer} \\ \text{equipment and Internet expenses)} \\ \times 149 \text{ employees} \\ \hline = \$29,800 \end{array}$$

Total Unpaid Compensation and Expenses = \$2,656,885

F. Wage Statement Penalties (One-Year SOL)

99 employees x \$2,750.00 estimated average aggregate penalty = **\$272,250**

H. Waiting Time Penalties (Three-Year SOL)

\$54.27 (average regular rate of pay) x 8.3 hours per shift x 4.7 shifts per week x 4.33 weeks x 72 former employees = **\$660,019**

Total Potential Liability for Class Claims = \$3,589,154

2. PAGA Claims:

Failure to Provide Meal Periods (Labor Code §§ 512, 226.7):

\$100 per violation x 5,445 PAGA pay periods x 37.7% violation rate = **\$205,277**

Failure to Provide Rest Periods (Labor Code § 226.7):

\$100 per violation x 5,445 PAGA pay periods x 100% violation rate = **\$544,500**

Failure to Pay Overtime Wages (Labor Code § 510):

\$100 per violation x 5,445 PAGA pay periods x 100% violation rate = **\$544,500**

Failure to Pay Minimum Wages (Labor Code § 1194):

\$100 per violation x 5,445 PAGA pay periods x 100% violation rate = **\$544,500**

Failure to Furnish Accurate Itemized Wage Statements (Labor Code § 226(a)):

\$100 per violation x 5,445 PAGA pay periods x 100% violation rate = **\$544,500**

Waiting Time (Labor Code §§ 201-203, 256):

\$100 per violation x 72 former employees = **\$7,200**

Total Potential PAGA Penalties = \$2,390,477

TOTAL POTENTIAL LIABILITY (POPULUS) = \$5,979,631

TOTAL POTENTIAL LIABILITY (SEA + POPULUS) = \$13,209,383

20. Plaintiff and his counsel considered many factors in reaching the decision to settle, including: (a) the risk, expense, time-consuming and uncertain proposition of proving liability, damages and penalties at trial; (b) obtaining the cooperation of current employees would be difficult, given their likely reluctance to aid in the prosecution of a lawsuit against their employer and their likely willingness to assist Defendants; (c) Defendants strenuously deny that they committed any Labor Code violations and contend the class claims are not suitable for class certification under the standard applied to contested certification motions because individual issues and affirmative defenses (allegedly) would predominate should this case go to trial; (d) the potential difficulties in establishing and maintaining certification of the class; (e) the risk that the Court could find the trial unmanageable; (f) continued litigation could lead to an unfavorable judgment and/or a lengthy and unsuccessful appeal and delay any positive recovery for the Class Members; and (g) this area of the law is constantly evolving, creating uncertainty for employees.

21. Plaintiff further considered the likelihood that a court would substantially reduce any award of civil penalties on the grounds that they were “unjust, arbitrary and oppressive, or confiscatory” pursuant to Labor Code section 2699(e)(2). *See, e.g., Thurgood v. Bayshore Transit Management, Inc.* (2012) 203 Cal.App.4th 112; *see also Cotter v. Lyft, Inc.* (N.D. Cal. 2016) 193 F. Supp. 3d 1030, 1037 (finding that 97.5% reduction from the maximum penalty was fair and reasonable in light of the unsettled nature of the law); *Fleming v. Covidien* (C.D. Cal. Aug. 12, 2011) No. ED CV 10-01487 RGK (OPx), 2011 WL 7563047, at *3-4 (reducing potential PAGA penalties by over 80%);

1 *Magadia v. Wal-Mart Assocs. et al.* (N.D. Cal. 2019) 384 F. Supp. 3d 1058, 1069 (applying reductions
2 of 67% and 80% of the potential PAGA penalties at issue); *Parr v. Golden State Overnight* (Alameda
3 Super. Ct. July 10, 2014) No. RG12618103, 2014 WL 11199453 (assessing only 7% of the maximum
4 total PAGA penalties after plaintiff prevailed at trial). For example, during the penalty phase of the
5 trial in *Carrington v. Starbucks Corp.*, 30 Cal. App. 5th 504 (2018), the plaintiff requested PAGA
6 penalties in the amount of approximately \$70 million. *Id.* at 528. The trial court instead awarded only
7 \$150,000—or 0.21% of the maximum—and stated that this reduction was warranted because imposing
8 the maximum penalty would be “unjust, arbitrary, and oppressive” based on Starbucks’ “good faith
9 attempts” to comply with meal period obligations and because the court found the violations were
10 minimal. *Id.* at 517. The Court of Appeal affirmed the lower court’s reduced award of \$150,000.00 in
11 penalties under PAGA. *Id.* at 529. In allocating a portion of the settlement to PAGA penalties,
12 Plaintiff’s counsel considered case law providing that a PAGA claim need not comprise a
13 disproportionate amount of a class settlement which includes a PAGA claim, with the majority of the
14 funds going to the State simply because the PAGA penalties have the potential to be large. *See*
15 *O’Connor v. Uber Techs, Inc.*, 201 F. Supp. 3d 1110, 1134 (N.D. Cal. 2016); *see also Nordstrom*
16 *Commission Cases*, 186 Cal. App. 4th 576, 589 (2010) (trial court did not abuse discretion in approving
17 settlement of employees’ class action against employer even though settlement failed to allocate any
18 portion of the recovery to the PAGA claims). As the *O’Connor* court explained, “[s]uch a requirement
19 would come at the expense of the workers, who might otherwise benefit from a larger non-PAGA
20 settlement.” *O’Connor*, 201 F. Supp. 3d at 1134. The purposes of PAGA may be concurrently fulfilled
21 by a settlement offering fair compensation to class members, thereby vindicating the rights of class
22 members as employees and providing “a deterrent effect upon the defendant employer and other
23 employers, an objective of PAGA.” *Id.*

24 22. While Plaintiff and counsel remain confident in the merits of Plaintiff’s claims, a
25 legitimate controversy exists as to each claim. For example, Defendants contend that they implemented
26 compliant written wage and hour policies. Defendants further contend that they properly paid meal and
27 rest period premiums at the regular rate of pay. Defendants additionally contend that they did not pay
28 weekly instead of daily overtime. Defendants further contend that Plaintiffs’ rest period claims are not

1 manageable at trial because rest periods are not recorded and individualized issues predominate
2 regarding whether employees were authorized and permitted to take rest periods each shift. In addition,
3 Defendants assert that Plaintiffs will be unable to show “knowing and intentional” wage statement
4 violations because Defendants reasonably and in good faith believed they were providing a complete
5 and accurate wage statement in compliance with the requirements of Labor Code § 226. Similarly,
6 Defendants contend that Plaintiffs will be unable to show that Defendants “willfully” failed to pay final
7 wages under Labor Code § 203. Finally, Defendants contend that around 66 Populus employees signed
8 arbitration agreements.

9 23. Defendants deny Plaintiff’s allegations and contend that they complied with applicable
10 California law and that class certification is not appropriate due to the predominance of individual
11 issues and affirmative defenses. Indeed, a number of courts have concluded that common questions did
12 not predominate where the employer maintained lawful written policies. *See, e.g., Brinker Rest. Corp.*
13 *v. Superior Court* (2012) 53 Cal.4th 1004, 1051-1052 (holding that certification of Plaintiff’s off-the-
14 clock claim was not appropriate because, “where no substantial evidence point[ed] to a uniform,
15 companywide policy, proof of off-the-clock liability would have had to continue in an employee-by-
16 employee fashion, demonstrating who worked off the clock, how long they worked”); *Ordonez v.*
17 *Radio Shack, Inc.* (C.D. Cal. Jan. 17, 2013) 2013 WL 210223, *8 (denying certification of plaintiff’s
18 meal break claim, finding that in the absence of any allegation that defendant’s meal break policy was
19 facially unlawful, plaintiff’s meal break claims did not “depend upon a common contention... of such a
20 nature that is capable of classwide resolution”); *Cummings v. Starbucks Corp.* (C.D. Cal. Mar. 24, 2014
21 (“Without a defective policy, the Court must ‘resolve any factual disputes necessary to determine
22 whether there was a common pattern and practice that could affect the class as a whole.”); *Gonzalez v.*
23 *Millard Mall Servs., Inc.* (S.D. Cal. 2012) 281 F.R.D. 455, 462 (“Millard had a meal and rest period
24 policy conforming to the applicable laws and wage orders... Therefore, Plaintiff has not shown that
25 there was a common policy that pervaded the entire company where Project Managers prevented
26 employees from taking meal breaks and did not authorize and permit employees to take rest breaks.”).
27 My firm significantly discounted the potential value of the rest period and off-the-clock claims given
28 the lack of records supporting those theories of liability. Likewise, my firm discounted the potential

1 value of the wage statement penalties and waiting time penalties given the standard for showing a
2 “knowing and intentional” violation set forth in *Naranjo v. Spectrum Sec. Servs., Inc.* 92024) 15 Cal.
3 5th 1056, 1065 (“if an employer reasonably and in good faith believed it was providing a complete and
4 accurate wage statement in compliance with the requirements of section 226, then it has not knowingly
5 and intentionally failed to comply with the wage statement law”).

6 24. Thus, while Plaintiff and his counsel are confident in the merits of the Action and its
7 ability to prevail at both class certification and trial, my firm recognizes the significant risk and expense
8 of continued litigation, trial, and possible appeals, all of which would substantially delay and reduce
9 any recovery by the Class Members. The Settlement obviates all of these risks and ensures that the
10 Class Members receive timely relief without risking an uncertain trial and appeal.

11 25. The Net Settlement Amount is currently estimated to be \$548,333.33, if the Court
12 approves the requested Class Counsel Fees Payment, Class Counsel Litigation Expenses Payment,
13 Class Representative Service Payments, Administration Expenses Payment and PAGA Penalties
14 Payment as follows:

15	\$ 950,000.00	Gross Settlement Amount
16	- \$ 316,666.67	Class Counsel Fees Payment
17	- \$ 40,000.00	Class Counsel Litigation Expenses Payment
18	- \$ 10,000.00	Class Representative Service Payment
	- \$ 25,000.00	PAGA Penalties Payment
	- \$ 10,000.00	<u>Administration Expenses Payment</u>
	\$ 548,333.33	Net Settlement Amount

19 26. Based thereon, it is currently estimated that the 335 Class Members stand to receive an
20 average gross Individual Settlement Payment of approximately **\$1,636.82** as a result of the Settlement –
21 an excellent result. The proposed Settlement treats Class Members equitably relative to each other in
22 that each individual Class Member’s respective payment is based on objective criteria – *i.e.*, a formula
23 which pays Participating Class Members a *pro rata* share of the Net Settlement Amount based on the
24 number of Workweeks they worked during the Class Period. Under this approach, each Participating
25 Class Member’s share of the Net Settlement Amount will be based on the length of time they worked
26 for Defendants during the Class Period; Class Members who worked for Defendants for a long period
27 of time (*e.g.*, the entire Class Period) will thus receive higher payments than individuals who worked
28

1 for Defendants for a short period of time. In addition, it is estimated that the average Individual PAGA
2 Payment for approximately 234 Aggrieved Employees will be \$37.39.

3 27. In sum, when the risks of litigation, the uncertainties involved in achieving class
4 certification, the burdens of proof necessary to establish liability, and the probability of appeal of a
5 favorable judgment are balanced against the merits of Plaintiff's claims, it is clear that the Settlement is
6 fair, adequate and within the "ballpark" of reasonableness. Plaintiff and his counsel support the
7 proposed Settlement as being in the best interests of the putative Class, the State of California and the
8 Aggrieved Employees.

9 **Plaintiff's Typicality, Adequacy and Commonality**

10 28. Plaintiff's claims are typical of the claims of the other Class Members because they are
11 subject to the same legal theories and the same alleged unlawful employment policies and practices at
12 issue in the Action, including but not limited to, failing to provide compliant meal and rest periods
13 because of Defendants' insufficient written policies and timekeeping systems and failing to reimburse
14 employees for expenditures necessary to perform job duties while working remotely, such as
15 computer monitors. Defendants' policies and practices apply classwide, and Defendants' liability can
16 be determined by facts common to all Class Members. Because Plaintiff's claims are typical of those
17 of the other Class Members and are not based on unique circumstances that might jeopardize the
18 claims of the Class, there is no conflict of interest between Plaintiff and the other Class Members.
19 Plaintiff will make an adequate representative for the reasons discussed in his declaration and in the
20 paragraphs below.

21 **Class Representative Service Payment**

22 29. The Settlement provides for a \$10,000 Class Representative Service Payment for
23 Plaintiff. This payment is intended to recognize the time, effort, and risks Plaintiff undertook in
24 prosecuting this Action. Plaintiff has endeavored to protect the interests of the Class, the State of
25 California, and the Aggrieved Employees. Plaintiff underwent a lengthy intake process, cooperated
26 and maintained regular contact with my office, searched for and provided my office with relevant
27 documents to support his claims, discussed his work experiences with my office, made himself
28 available to my office, including for the full-day of the mediation, kept himself apprised of

1 developments in the Action, and reviewed the Agreement and his declaration. He provided valuable
2 information regarding his claims which was instrumental in attempting to establish the wage and hour
3 violations alleged in the Action.

4 30. In bringing the Action in his name, Plaintiff faced risks the other Class Members did
5 not. For example, Plaintiff could be found liable for Defendants' litigation costs, in addition to his
6 own litigation costs, if he lost at trial. Plaintiff's willingness to assume this financial risk is
7 significant, as California law provides that the losing party must pay the prevailing party's costs in a
8 class action. Few individuals are willing to serve as a class representative and assume the substantial
9 risk should the employer prevail in the action.

10 31. Plaintiff may face reputational harm when applying for or after obtaining any future
11 job because those employers may conduct a background check on Plaintiff and find out about this
12 Action and view him negatively.

13 32. Additionally, Plaintiff is relinquishing more rights than the other Class Members by
14 agreeing to sign a general release and waiving his rights under Civil Code section 1542 excluding his
15 individual action against Defendants.

16 33. Because of Plaintiff's efforts, approximately 335 current and former employees will
17 now have the opportunity to participate in a settlement and recover payment for alleged workplace
18 violations they may never have known about on their own or been willing to pursue on their own. If
19 each employee attempted to pursue their legal remedies individually, each person would have been
20 required to expend a significant amount of their own time and monetary resources.

21 34. The Action and excellent recovery would not have been possible without the aid of
22 Plaintiff, who devoted his personal time and effort to the Action, sacrificed the value of his own
23 individual claims by postponing the prosecution of his own individual claims and recovery in order to
24 bring the Action as a class action which benefits the whole Class and not just himself, put himself at
25 risk for the sake of the other Class Members, the Aggrieved Employees, and the State of California
26 and relinquished more rights than the other Class Members and the Aggrieved Employees. Indeed,
27 by actively pursuing the Action, Plaintiff furthered California's public policy goal of enforcing the
28 State's wage and hour laws. *Sav-On Drug Stores, Inc. v. Superior Court* (2004) 34 Cal. 4th 319, 340

(recognizing the “clear public policy” that is specifically directed at the enforcement of California wage laws). For these reasons, I believe that the proposed Service Payment is fair and reasonable.

35. I am not aware of any actual or potential conflicts of interest between the Plaintiff and the other Class Members or Aggrieved Employees.

MLG’s Adequacy to Serve as Class Counsel

36. MLG is qualified to handle this litigation and will adequately represent the Class because the firm is experienced in litigating similar class actions, as demonstrated below.

37. MLG employs 24 attorneys and is one of the largest plaintiff-side employment law firms in California, representing employees in individual, class, collective and representative actions in state and federal courts throughout California.

38. Matthew J. Matern, the principal of MLG, received his B.A. degree with honors in 1986 from Tulane University and his J.D. degree from Southwestern University School of Law in 1991. He has been an active member in good standing of the State Bar of California since September 1992. That year, he founded a general partnership and in 2012 he formed his own law firm which became Matern Law Group, PC in 2016. He has been concentrating on employment litigation since approximately 1997.

39. Over the course of his career, Mr. Matern has been involved in over 100 class action settlements, with many of them settling in the seven-, eight-, and nine-figure range, including settlements in the amount of \$140 million, \$50 million, \$26 million, \$19.9 million, and \$18 million. He has represented clients in numerous wage and hour class action lawsuits that settled with per-class-member recoveries in a range similar to the anticipated per-class-member recovery in the instant case. He has also been appointed class counsel in over 35 certified wage and hour class action cases which involved contested certification proceedings.

40. Mr. Matern has tried approximately 25 cases, including approximately 20 jury trials. His work has led him to be recognized as a Southern California Super Lawyer every year since 2009. He is a member of the California Employment Lawyers Association, Consumer Attorneys Association of Los Angeles and the Consumer Attorneys of California.

41. Mr. Matern’s firms have won numerous appeals advancing workers’ rights, many of

1 which resulted in published opinions, including two of the leading “me-too” witness cases in
2 California, *Pantoja v. Anton* (2011) 198 Cal.App.4th 87 and *Meeks v. AutoZone, Inc.* (2018) 24
3 Cal.App.5th 855. Other published appellate victories include *Lopez v. Aircraft Service International,*
4 *Inc.* (9th Cir. 2024) 107 F.4th 1096 (affirming denial of motion to compel arbitration because
5 plaintiff, an airline fuel technician, fell within the FAA’s transportation worker exemption); *Ibarra v.*
6 *Chuy & Sons Labor, Inc.* (2024) 102 Cal.App.5th 874 (reversal of dismissal of PAGA case based on
7 allegedly insufficient PAGA notice); *Argueta v. Worldwide Flight Servs., Inc.* (2023) 97 Cal.App.5th
8 822 (reversal of defense verdict in sexual harassment jury trial); *Davis v. Shiekh Shoes, LLC* (2022)
9 84 Cal.App.5th 956 (affirming order denying motion to compel arbitration); *Zuniga v. Alexandria*
10 *Care Center, LLC* (2021) 67 Cal.App.5th 871 (defense verdict in PAGA bench trial reversed); *ABM*
11 *Industries Overtime Cases* (2017) 19 Cal.App.5th 277; *Tellez v. Rich Voss Trucking, Inc.* (2015) 240
12 Cal.App.4th 1052 (reversing order denying motion for class certification); *Ventura v. ABM Industries*
13 *Inc.* (2012) 212 Cal.App.4th 258; *Fuentes v. AutoZone, Inc.* (2011) 200 Cal.App.4th 1221; and
14 *Gutierrez v. California Commerce Club* (2010) 187 Cal.App.4th 969. Unreported appellate victories
15 include, inter alia, *Navarro v. Exxon Mobil Corporation* (9th Cir., Aug. 5, 2025, No. 23-3274) 2025
16 WL 2233315 (partial reversal of order decertifying class and related orders in toxic tort class action);
17 *Antonio-Gonzalez v. Crews Of California, Inc.* (Cal. Ct. App., May 5, 2025, No. B321458) 2025 WL
18 1291512 (reversal of order granting motion to strike PAGA claim on manageability grounds);
19 *Miranda v. Guess? Retail, Inc.* (Cal. Ct. App. June 25, 2024, No. B323439) 2024 WL 3158208
20 (reversing dismissal of PAGA claim based on standing and manageability); *Fredeen v. California*
21 *Cemetery and Funeral Services, LLC* (Cal. Ct. App., June 11, 2024, No. B326031) 2024 WL
22 2930024 (affirming denial of motion to compel arbitration based on unconscionability); *Hegemier v.*
23 *A Better Life Recovery, LLC* (Cal. Ct. App., Apr. 22, 2024, No. G061892) 2024 WL 1710164
24 (affirming denial of motion to compel arbitration of PAGA claim); *Morales v. Garfield Beach CVS,*
25 *LLC* (Cal.App. 2 Dist., 2024) 2024 WL 356877, review granted, May 1, 2024, No. S284011, review
26 dism. and cause remanded Oct. 30, 2024 (affirming approval of putative class action and PAGA
27 settlement, denying motion to intervene and denying motion to vacate the judgment); *Gabourel v.*
28 *Luxottica of America, Inc.* (9th Cir., Jan. 24, 2024, No. 23-55185), 2024 WL 260963 (affirming order

denying motion to compel arbitration); *Brown v. Cedars-Sinai Medical Center* (Cal. Ct. App., Dec. 6, 2023, No. B324446) 2023 WL 8442072 (affirming order denying petition to compel arbitration); *Schwade v. South Pasadena Rehabilitation Center, LLC* (Cal. Ct. App., Dec. 5, 2023, No. B318644) 2023 WL 8414880 (reversing costs award to defendants in Labor Code action); *Mendocino Farms Wage and Hour Cases* (Cal. Ct. App., Dec. 4, 2023, No. C096869) 2023 WL 8376119 (affirming approval of class action settlement); *Haaverson v. Tavistock Freebirds, LLC* (Cal. Ct. App., Aug. 18, 2023, No. A164043) 2023 WL 5318401 (affirming attorney fee award in PAGA case); *Madeira v. Converse, Inc.* (9th Cir. Aug. 16, 2023, No. 22-55161) 2023 WL 5275011 (reversing denial of class certification for regular rate of pay subclass); *Rojas v. Glenair, Inc.* (Cal. Ct. App. Aug. 3, 2020) No. B302402, 2020 WL 4435156 (reversing order sustaining demurrer without leave to amend under relation-back theory); *Navarro v. 4 Earth Farms, Inc.* (Cal. Ct. App. Feb. 8, 2019) No. B284853, 2019 WL 493781 (affirming judgment in sexual harassment jury trial); *Soto v. Superior Court of San Bernardino Cty.* (Cal. Ct. App. Sept. 9, 2019) No. E071920, 2019 WL 4254631 (writ issued); *Pauley v. CF Entertainment* (9th Cir. 2019) 773 F. App'x 357 (reversing order dismissing comedy writers' claims against their employer for violation of the Labor Code and against their union for breach of duty of fair representation); *Pauley v. CF Entertainment* (9th Cir. 2016) 646 F. App'x 498 (same); *Olivares v. Fountain Valley Regional Hospital and Medical Center* (Cal. Ct. App., Jan. 9, 2018) 2018 WL 330134 (affirming order denying motion to compel arbitration); *Christman v. Apple Am. Grp. II, LLC* (Cal. Ct. App. Oct. 4, 2017) No. B271937, 2017 WL 4402124 (affirming denial of motion to compel arbitration of PAGA claim); *Odom v. Los Angeles Community College District*, No. S290976 (request for depublishation of opinion granted by California Supreme Court); *Cacho v. Eurostar, Inc.*, No. S260295 (same); and *Starks v. Vortex Industries, Inc.*, No S264854 (same).

42. The MLG attorneys who worked on the Action include:

a. I am a Shareholder at MLG. I graduated *summa cum laude* from Princeton University in 1995, and I was elected to Phi Beta Kappa. I received his J.D. from the University of California, Los Angeles School of Law in 2009. I became a member of the State Bar of California in December 2009, and have been an active member in good standing continuously since then. At MLG, I have exclusively represented employees in wage and hour class actions, PAGA actions, cases under

1 the Fair Employment and Housing Act (“FEHA”), and cases filed under ERISA. I have been
2 appointed Class Counsel in several employment class actions in state and federal court. I have argued
3 appeals in the California Courts of Appeal, which resulted in decisions advancing workers’ rights,
4 including *Tellez v. Rich Voss Trucking, Inc.*, 240 Cal. App. 4th 1052 (2015), a published opinion
5 reversing the trial court’s order denying class certification and *Olivares v. Fountain Valley Regional*
6 *Hospital and Medical Center* (Cal. Ct. App., Jan. 9, 2018, No. G053514) 2018 WL 330134, a case in
7 which the Court of Appeal affirmed the denial of a motion to compel arbitration of a wage and hour
8 class action. I co-authored, with Vanessa M. Rodriguez, an article on “me-too” evidence, entitled
9 “The Compelling Evidence of Me Too,” in the September 2019 edition of *Los Angeles Lawyer*
10 magazine (Volume 42, No. 6, pp. 26-30). I was selected to the Southern California Rising Stars list in
11 2016, 2017, 2018, and 2019, and I was selected to Southern California Super Lawyers in 2024, 2025,
12 and 2026.

13 b. Associate Attorney Isabelle C. Shepard graduated from the University of
14 California, Santa Barbara in 2020 and earned her J.D. from the University of California, Davis School
15 of Law in 2025. Ms. Shepard was admitted to the State Bar of California in November 2025. During
16 law school, Ms. Shepard received the Reynoso Academic Excellence Award for earning the highest
17 grade in Employment Discrimination in Spring 2024. Additionally, she competed twice in the Saul
18 Lefkowitz Moot Court Competition, received 7th place out of 40 teams in the Thomas Jefferson
19 National Sports Law Negotiation Competition, and served as a board member for the UC Davis Moot
20 Court Honors Board and King Hall Negotiations Team. Ms. Shepard’s practice includes representing
21 employees in all aspects of employment litigation, including wage and hour class and representative
22 actions as well as individual claims for harassment, discrimination, and wrongful termination.

23 43. I am not aware of any conflicts of interest between MLG and the Class Members.

24 44. MLG has sufficient resources to vigorously pursue the claims on behalf of the Class.

25 45. The requested fee percentage (one-third of the GSA) is less than that charged by my
26 firm for other employment cases. MLG has invested significant time and resources into this case, with
27 payment deferred to the end and entirely contingent on the outcome. The efforts expended by my firm
28 thus far include, but are not limited to, the following: investigating Defendants’ wage and hour

1 practices; researching Plaintiff's claims and Defendants' anticipated defenses; conducting lengthy
2 interviews with Plaintiff and reviewing documents, including wage statements, and other information
3 provided by Plaintiff; preparing PAGA notice letters; obtaining personnel records for Plaintiff;
4 preparing the complaint; meeting and conferring with Defendants' counsel to obtain relevant
5 documents and information, including but not limited to, employees' timekeeping and payroll records,
6 wage statements, employee handbooks, manuals, policies, and procedures; communicating with
7 Plaintiff regularly; retaining and working with an expert in data analysis to analyze the timekeeping and
8 payroll data; drafting the mediation brief; preparing for and attending the mediation; drafting,
9 negotiating, and revising the Agreement and Class Notice, and preparing the motion for preliminary
10 approval papers.

11 **Settlement Administrator**

12 46. The Parties have agreed to use Apex Class Action, LLC ("Apex") as the third-party
13 Settlement Administrator and request that the Court appoint Apex to administer the Settlement. The
14 Agreement provides that the Administrator will be paid no more than \$10,000 to administer the
15 Settlement. Apex has agreed to be bound by the Agreement and to perform, as a fiduciary, all duties
16 specified in the Agreement in exchange for payment of the aforementioned Administration Expenses.
17 Given the size of the Class and the scope of the duties to be performed by Apex, I believe this
18 amount is reasonable. No one at MLG has any financial interest in or otherwise has a relationship
19 with Apex that would create a conflict of interest. A true and correct copy of Apex's "not-to-exceed"
20 estimate is attached hereto as **Exhibit D**.

21 I declare under penalty of perjury under the laws of the State of California that the foregoing is
22 true and correct. Executed on August 11, 2026 at El Segundo, California.

23
24 
25 MATTHEW W. GORDON
26
27
28

EXHIBIT A



MATERN LAW GROUP, PC

1230 Rosecrans Avenue, Suite 200
Manhattan Beach, California 90266
www.maternlawgroup.com
Tel: (310) 531-1900 | Fax: (310) 531-1901

August 1, 2024

Via Online Submission

California Labor & Workforce
Development Agency
Attn: PAGA Administrator
1515 Clay Street, Suite 801
Oakland, CA 94612

Via Certified Mail - Return Receipt Requested

Samsung Research America, Inc.
665 Clyde Avenue
Mountain View, California 94043

Via Certified Mail - Return Receipt Requested

Populus Group, LLC
c/o CSC Lawyers Incorporating Service
2710 Gateway Oaks Drive
Sacramento, California 95833

Via Certified Mail - Return Receipt Requested

Samsung Electronics America, Inc.
c/o C T Corporation System
330 N. Brand Boulevard
Glendale, California 91203

Via Certified Mail - Return Receipt Requested

Populus Group, LLC
3001 W. Big Beaver Road, Suite 400
Troy, Michigan 48084

Via Certified Mail - Return Receipt Requested

Samsung Electronics America, Inc.
85 Challenger Road
Ridgefield Park, New Jersey 07660

Via Certified Mail - Return Receipt Requested

Samsung Research America, Inc.
c/o National Registered Agents, Inc.
330 N. Brand Boulevard
Glendale, California 91203

Re: Notice Pursuant to California Labor Code § 2699.3 and 2810.3(d)
Employee: Daniel Roessler
Employers: Populus Group, LLC, Samsung Research America, Inc., and
Samsung Electronics America, Inc.

To Whom It May Concern:

This office represents Daniel Roessler ("Mr. Roessler"), who is jointly employed by Populus Group, LLC, Samsung Research America, Inc., and Samsung Electronics America, Inc.

MATERN LAW GROUP, PC

August 1, 2024

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(jointly, “Populus”). Pursuant to the California Labor Code Private Attorneys General Act of 2004 (“PAGA”), Labor Code § 2698, *et seq.*, this letter sets forth the specific provisions of the Labor Code and Industrial Welfare Commission (“IWC”) Wage Order No. 4-2001, which Mr. Roessler alleges Populus has violated, including the facts and theories to support the alleged violations. Please be advised that this letter constitutes written notice required by Labor Code § 2699.3, subdivisions (a)(1)(A) and (c)(1)(A) and may lead to immediate action against Employers in a court of law and/or administrative proceedings, as well as the imposition of substantial penalties and other remedies against Employers. Enclosed please find a draft of Mr. Roessler’s proposed complaint, which is incorporated by reference into this notice. Pursuant to Labor Code § 2699.3, subdivisions (a)(1)(B) and (c)(1)(B), our office is submitting a \$75.00 filing fee to the Accounting Unit of the Department of Industrial Relations.

Pursuant to Labor Code § 2810.3(d), this letter also constitutes written notice of violations under Labor Code § 2810.3(b). Section 2810.3(b) provides that “[a] client employer shall share with a labor contractor all civil legal responsibility and civil liability for all workers supplied by that labor contractor for... [t]he payment of wages.” Samsung Research America, Inc. and Samsung Electronics America, Inc. are “client employers,” as defined in Labor Code § 2810.3(a)(1)(A), and Populus Group, LLC is a “labor contractor,” as defined in Labor Code § 2810.3(1)(A)(3).

This letter also serves as notice of Mr. Roessler’s demand for preservation and non-spoliation of evidence, requesting that all relevant documents and data be saved and that all electronic files and hard-copy documents that are related to Mr. Roessler’s employment and potential claims must be preserved, even without a court order.

Spoliation of evidence may result in legal claims for damages and monetary and evidentiary sanctions, including “adverse inference” jury instructions. Furthermore, intentional spoliation of evidence may carry criminal consequences pursuant to California Penal Code § 135.

We are investigating a potential class and representative action on behalf of Populus’s current and former non-exempt employees in the State of California regarding, among other things, the following violations: failure to provide meal and rest periods to employees in violation of Labor Code §§ 226.7 and 512 and Wage Order No. 4-2001, §§ 11-12; failure to pay one additional hour of compensation at the employee’s regular rate of compensation for each workday that a meal or rest period is not provided in violation of Labor Code § 226.7 and Wage Order No. 4-2001, §§ 11(B) and 12(B); failure to pay employees minimum wages for all hours worked in violation of Labor Code §§ 1194, 1197 and 1197.1 and Wage Order No. 4-2001, § 4; failure to pay employees overtime wages in violation of Labor Code §§ 510 and 1194 and Wage Order No. 4-2001, § 3; failure to timely pay employees all wages earned in violation of Labor Code § 204; willful failure to pay all wages due to discharged and quitting employees in violation of Labor Code §§ 201-203; failure to furnish accurate itemized wage statements to employees in violation of Labor Code § 226; failure to maintain required records pursuant to Labor Code §§ 226, 1174 and 1174.5 and Wage Order No. 4-2001, § 7; and unlawful deductions and withholdings from employees’ wages in violation of Labor Code §§ 221, 223 and 224.

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The allegations made by Mr. Roessler on behalf of herself and all other similarly-situated current and former non-exempt employees of Populus in the State of California during the four years preceding the date of this notice are based on the following facts and theories: meal periods were less than thirty minutes, late (first meal periods starting after the fifth hour of work and/or second meal periods starting after the tenth hour), not given at all (including second meal periods after ten hours of work), or interrupted; rest periods were less than ten minutes, not provided, interrupted, and/or late; employees were not provided one hour of pay at the regular rate of pay for each workday a meal period was not provided; employees were not provided one hour of pay at the regular rate of pay for each workday a rest break was not authorized and permitted; and employees were not paid proper minimum and overtime wages for all hours worked as required by California law.¹ Given the overtime, meal period and rest period violations and Populus's failure to compensate its employees fully, as set forth above, employees' wage statements were inaccurate and failed to comply with California law. In short, Populus's unlawful employment practices and policies have deprived their employees of earned wages and other compensation.

Failure to Provide Meal Periods

Pursuant to Labor Code §§ 226.7 and 512 and Wage Order No. 4-2001, § 11, an employer is required to provide meal periods to its employees. An employer must provide a meal period to any employee who works a shift of more than five (5) hours and a second meal period to any employee who works a shift of more than ten (10) hours. Furthermore, an employer must pay one extra hour of compensation for each workday a meal period is not provided.

If an 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 permitted only when 1) the nature of the work prevents an employee from being relieved of all duty and 2) the parties have agreed in writing to on duty meal periods.

Mr. Roessler and other aggrieved employees are non-exempt employees and are entitled to the protections of California Labor Code §§ 226.7 and 512 and Wage Order No. 4-2001, § 11. Populus failed to provide their employees timely and uninterrupted thirty-minute meal breaks. In fact, Mr. Roessler's and other aggrieved employees' meal periods were short (less than thirty minutes), late (first meal periods after the fifth hour of work and second meal periods after the tenth hour), interrupted and/or missed. Populus consistently failed to provide Mr. Roessler and other aggrieved employees meal breaks because Mr. Roessler and other aggrieved employees were given too much work to perform to take meal breaks.

Populus further violated Labor Code § 226.7 and Wage Order No. 4-2001 by failing to compensate Mr. Roessler and other aggrieved employees who were not provided with meal periods in accordance with California law one additional hour of pay at each employee's regular rate of compensation for each workday a meal period was not provided.

¹ "[T]he statement that defendant has not provided its employees with proper rest periods states both the facts and the theory." *Gutierrez v. California Commerce Club, Inc.* (2010) 187 Cal.App.4th 969, 979 n.5.

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Failure to Authorize and Permit Rest Periods

Pursuant to Labor Code § 226.7 and Wage Order No. 4-2001, § 12, an employer is required to provide rest periods to its employees. An employer must provide a ten (10) minute rest period for every four (4) hours worked or major action thereof which insofar as practicable shall be in the middle of each work period. Furthermore, an employer must pay one extra hour of compensation for each workday a rest period is not authorized and permitted.

Mr. Roessler and other aggrieved employees were and are non-exempt employees and are entitled to the protections of Labor Code § 226.7 and Wage Order No. 4-2001. Populus failed to authorize and permit their employees to take required rest periods. Specifically, Populus maintained a policy or practice of not authorizing and permitting Mr. Roessler and other aggrieved employees to take one 10-minute rest break for shifts 3.5-6.0 hours, a second rest break for shifts greater than 6 hours and less than or equal to 10 hours, and a third rest break for shifts in excess of 10 hours. Populus consistently failed to authorize and permit Mr. Roessler and other similarly-situated individuals to take rest breaks because Mr. Roessler and other similarly-situated individuals were given too much work to perform to take rest breaks. When Mr. Roessler and other aggrieved employees were able to take rest breaks, Populus failed to authorize and permit Mr. Roessler and other aggrieved employees to take their rest breaks in the middle of each work period insofar as practicable.

Populus further violated Labor Code § 226.7 and Wage Order No. 4-2001, § 12 by failing to pay Mr. Roessler and other aggrieved employees one additional hour of pay at each employee's regular rate of compensation for each workday a rest period was not authorized and permitted.

Failure to Pay Minimum Wages

Pursuant to Labor Code §§ 1194 and 1197 and Wage Order No. 4-2001, § 4, payment to an employee of less than the applicable minimum wage for all hours worked in a payroll period is unlawful.

Mr. Roessler and other aggrieved employees are current and former non-exempt employees and are entitled to the protections of Labor Code §§ 1194 and 1197 and Wage Order No. 4-2001, § 4. Populus failed to pay Mr. Roessler and other aggrieved employees minimum wages for all hours worked by, among other things: requiring, suffering or permitting Mr. Roessler and other similarly-situated individuals Populus to work off-the-clock, including requiring Mr. Roessler and other similarly-situated individuals to don their uniform before clocking in for their scheduled shifts; requiring, suffering or permitting Mr. Roessler and other aggrieved employees to work through their meal breaks but not compensating them for this time; illegally and inaccurately recording time worked by Mr. Roessler and other aggrieved employees; failing to properly maintain Mr. Roessler's and other aggrieved employees' records; failing to provide accurate itemized wage statements to Mr. Roessler and other aggrieved employees for each pay period; and other methods to be discovered.

MATERN LAW GROUP, PC

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Populus's conduct violates Labor Code §§ 1194 and 1197 and Wage Order No. 4-2001, § 4.

Failure to Pay Overtime Wages

Pursuant to California Labor Code §§ 510 and 1194 and Wage Order No. 4-2001, § 3, an employer must compensate its employees for all overtime, which is calculated at one and one-half (1 ½) times the regular rate of pay for hours worked in excess of eight (8) hours per day and/or forty (40) hours per week, and for the first eight (8) hours on the seventh consecutive work day, with double time for all hours worked in excess of eight (8) hours on the seventh day of any workweek, or after twelve (12) hours in any workday.

Mr. Roessler and other aggrieved employees are current and former non-exempt employees and are entitled to the protections of Labor Code §§ 510 and 1194 and Wage Order No. 4-2001. Populus failed to compensate Mr. Roessler and other aggrieved employees for all overtime hours worked as required under the foregoing provisions of the Labor Code and IWC Wage Order by, among other things: failing to pay overtime at one and one-half (1 ½) times or double the regular rate of pay as provided by Labor Code §§ 510 and 1194 and Wage Order No. 4-2001, § 3, including but not limited to failing to include all remuneration in the calculation of the regular rate of pay for overtime purposes; requiring, suffering or permitting Mr. Roessler and other aggrieved employees to work off-the-clock, including requiring Mr. Roessler and other similarly-situated individuals to don their uniform before clocking in for their scheduled shifts; requiring, suffering or permitting Mr. Roessler and other aggrieved employees to work through meal periods but not compensating them for this time; illegally and inaccurately recording time worked by Mr. Roessler and other aggrieved employees; failing to properly maintain Mr. Roessler's and other aggrieved employees' records through falsifying hours worked; failing to provide accurate itemized statements to Mr. Roessler and other aggrieved employees for each pay period; and other methods to be discovered.

In violation of California law, Populus has refused to perform its obligations to compensate Mr. Roessler and other aggrieved employees for all wages earned and all hours worked. Populus conduct violates Labor Code §§ 510 and 1194 and Wage Order No. 4-2001, § 3.

Failure to Timely Pay All Wages Earned

Pursuant to Labor Code § 204, an employer must pay its employees at least twice a month for all wages earned during the preceding pay period. Labor Code § 204 provides that labor performed between the 1st and 15th days, inclusive, of any calendar month shall be paid for between the 16th and the 26th day of the month during which the labor was performed, and labor performed between the 16th and the last day, inclusive, of any calendar month, shall be paid for between the 1st and 10th day of the following month. An employer using an alternate payday schedule must pay wages within seven calendar days of the end of the payroll period in which the wages were earned.

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Populus failed to pay Mr. Roessler and other aggrieved employees on their regularly scheduled payday for all work performed during the preceding pay period. Specifically, Populus required Mr. Roessler and other aggrieved employees to work off-the-clock without compensation, including requiring Mr. Roessler and other similarly-situated individuals to don their uniform before clocking in for their scheduled shifts, and required Mr. Roessler and other aggrieved employees to work through required meal breaks without compensation. Additionally, Populus failed to pay Mr. Roessler and other aggrieved employees premium wages owed for each workday a meal periods was not provided and each workday a rest period was not authorized and permitted.

Populus failed to pay Mr. Roessler and other aggrieved employees for the overtime wages they earned in violation of Labor Code § 204. Labor Code § 204 requires an employer to pay overtime wages no later than the payday for the next regular payroll period following the payroll period in which the overtime wages were earned. Populus knew it was required to pay overtime wages, yet on many occasions failed to pay Mr. Roessler and other aggrieved employees overtime wages on any payday.

Failure to Pay All Wages Due Upon Separation

Pursuant to Labor Code § 201, 202 and 203, an employer is required to pay all earned and unpaid wages to an employee upon separation. Labor Code § 201 mandates that if an employer discharges an employee, the employee's wages accrued and unpaid at the time of discharge are due and payable immediately. Pursuant to Labor Code § 202, an employer is required to pay all accrued wages due to an employee no later than 72 hours after the employee quits his or her employment, unless the employee provided 72 hours previous notice of his or her intention to quit, in which case the employee is entitled to his or her wages at the time of quitting.

Labor Code § 203 provides that if an employer willfully fails to pay, in accordance with Labor Code §§ 201 and 202, any wages of an employee who is discharged or who quits, the employer is liable for waiting time penalties in the form of continued compensation to the employee at the same rate for up to thirty (30) days.

Populus willfully failed to pay accrued wages and other compensation to Mr. Roessler and other aggrieved employees in accordance with Labor Code §§ 201 and 202. Because Populus required Mr. Roessler and other aggrieved employees to work off-the-clock without compensation and through required meal breaks without compensation and failed to pay Mr. Roessler and other aggrieved employees the proper premium wages for all meal periods which were not provided and all rest periods which were not authorized or permitted, Populus failed and continues to fail to pay the full earned and unpaid wages due to Mr. Roessler and other aggrieved employees upon separation.

Failure to Furnish Accurate Itemized Wage Statements

Labor Code § 226 requires every employer to furnish each of its employees an accurate itemized wage 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

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is paid on a piece-rate basis, (4) all deductions, (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.

Populus failed to provide Mr. Roessler and other aggrieved employees with timely and accurate itemized wage statements in writing showing each employee's gross wages earned, total hours worked, the number of piece-rate units earned and any applicable piece rate if the employee is paid on a piece-rate basis, all deductions made, net wages earned, the inclusive dates of the period for which the employee is paid, the name and address of the legal entity or entities employing Mr. Roessler and other aggrieved employees, and all applicable hourly rates in effect during each pay period and the corresponding number of hours worked at each hourly rate, in violation of Labor Code § 226 and Wage Order No. 4-2001, § 7.

Specifically, Populus had knowledge it was not providing employees with proper meal and rest breaks; nevertheless, Populus knowingly failed to include in the wage statements the extra hour of compensation at the regular rate of pay owed for each workday a meal break was not provided and each workday a rest break was not authorized and permitted. As a result, Mr. Roessler and other aggrieved employees lost wages. In addition, Populus had knowledge it was requiring employees to work off-the-clock and were not properly compensating their employees for all hours worked, yet Populus knowingly failed to include this time worked in the wage statements. As a result, Mr. Roessler and other aggrieved employees lost wages. Populus did not properly calculate the regular rate of pay of Mr. Roessler and other aggrieved employees. As a result, Mr. Roessler's and other aggrieved employees' wage statements did not include all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate.

Failure to Maintain Required Records

Populus failed to maintain records as required under Labor Code §§ 226 and 1174 and Wage Order No. 4-2001, § 7, including but not limited to the following records: total daily hours worked by each employee; applicable rates of pay; all deductions; meal periods; time records showing when each employee begins and ends each work period; and accurate itemized statements.

Specifically, Populus had knowledge it was not providing employees with proper meal and rest breaks; nevertheless, Populus knowingly failed to include in the wage statements the extra hour of compensation at the regular rate of pay owed for each workday a meal break was not provided and each workday a rest break was not authorized and permitted. In addition, Populus had knowledge it was requiring employees to work off-the-clock and were not properly compensating their employees for all hours worked, yet Populus knowingly failed to include this time worked in the regular rate of pay of aggrieved employees.

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Failure to Indemnify Employees for Necessary Expenditures Incurred in Discharge of Duties

Labor Code § 2802(a) requires an employer to indemnify an employee for all necessary expenditures or losses incurred by the employee in direct consequence of the discharge of her his or her duties, or of his or her obedience to the directions of the employer. Populus failed to indemnify Mr. Roessler and other aggrieved employees for all business expenses and/or losses incurred in direct consequence of the discharge of their duties while working under the direction of Populus, including but not limited to expenses for electronics and computer equipment, in violation of Labor Code § 2802.

This notice is hereby given to Populus and any and all related and/or alter ego companies, corporations, partnerships, and/or business entities, as well as against any and all officers, owners, directors, managers, managing agents, or entities who are or may be liable under California law for any of the violations alleged herein as to any locations or employees who worked at any time in the State of California.

This notice is made on behalf of all persons who are, were, or will be non-exempt employees of Populus, or any related or alter-ego company, corporation, partnership, and/or business entity at any time on or after a date four years prior to the date of this letter in the State of California.

This notice shall be construed as extending without limitation to any past, present, future, or continuing violation of the Labor Code, the applicable IWC Wage Order, or any applicable regulation which might be discovered as a result of a reasonable and diligent investigation made pursuant to this notice.

This notice shall further represent Mr. Roessler's reasonable attempt to settle his dispute with Populus prior to litigation. Pursuant to *Graham v. DaimlerChrysler Corp.*, 34 Cal. 4th 553 (2004), this notice serves to apprise Populus of Mr. Roessler's aforementioned grievances and the proposed remedies as detailed below, while affording Populus reasonable opportunity to meet Mr. Roessler's demands.

Demand is hereby made that Populus shall agree, in writing received at this office no later than 30 calendar days from the postmark date of this notice, as follows:

1. Populus shall pay Mr. Roessler and all other similarly-situated persons employed by Populus at any time during the past 48 months back pay and compensation for the above-referenced violations.

2. Populus shall comply with all California labor laws and ensure that its non-exempt employees are paid proper overtime compensation and given required meal and rest periods.

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3. Populus shall conduct a survey or interview all current and former non-exempt employees in California during the past 48 months to obtain information from them regarding the number of meal breaks which were not provided, the number of rest breaks which were not authorized and permitted, and the number of employees who were required to pay for electronics and computer equipment, or other expenditures in the discharge of their duties, with the investigation to be completed within 60 days.

4. Populus shall pay each employee one hour of pay for each workday he or she was not authorized and permitted one or more rest periods, as required by Labor Code § 226.7. Populus shall pay each employee one hour of pay for each workday he or she was not provided one or more and meal periods, as required by Labor Code § 226.7.

5. Populus shall reimburse those employees who were forced to pay for any business expenses incurred for Populus's benefit, including but not limited to electronics and computer equipment.

6. Populus shall pay waiting time penalties, equal to thirty days of pay, to each former employee who was not paid all wages due as described herein.

7. Populus shall pay accrued interest to all employees at the rate of ten percent per annum for said unpaid wages.

8. Populus shall pay all penalties arising from the violations of the Labor Code and IWC Wage Order sections referenced above and pursuant to PAGA, Labor Code § 2698 *et seq.*, including but not limited to penalties under Labor Code §§ 206.5, 210, 225.5, 226.3, 558, 1174.5, 1182.12, 1197.1, 1198, 1199 and 2699 and Wage Order No. 4-2001, § 20.

If the Labor and Workforce Development Agency intends to investigate the allegations set forth herein, please notify this office of that decision by certified mail addressed to Matern Law Group, PC, 1230 Rosecrans Avenue, Suite 200, Manhattan Beach, California 90266. Additionally, please advise us if the LWDA or Populus require additional information regarding Mr. Roessler's allegations.

Thank you for your prompt attention to this matter.

Very truly yours,

MATERN LAW GROUP, PC



Matthew W. Gordon, Esq.

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10 Attorneys for Plaintiff
11 DANIEL ROESSLER, individually, and on
12 behalf of all others similarly situated

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SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES

DANIEL ROESSLER, an individual, on behalf
of himself and all others similarly situated,

Plaintiff,

vs.

POPULUS GROUP, LLC, a Michigan limited
liability company; SAMSUNG RESEARCH
AMERICA, INC., a California corporation;
SAMSUNG ELECTRONICS AMERICA, INC.,
a New York corporation; and DOES 1 through
50, inclusive,

Defendants.

CASE NO.:

CLASS ACTION

[DRAFT] COMPLAINT FOR:

1. Failure to Provide Required Meal Periods
2. Failure to Provide Required Rest Periods
3. Failure to Pay Overtime Wages
4. Failure to Pay Minimum Wages
5. Failure to Pay All Wages Due to Discharged and Quitting Employees
6. Failure to Furnish Accurate Itemized Wage Statements
7. Failure to Indemnify Employees for Necessary Expenditures Incurred in Discharge of Duties
8. Unfair and Unlawful Business Practices

REPRESENTATIVE ACTION:

9. Penalties under the Labor Code Private Attorneys General Act of 2004

DEMAND FOR JURY TRIAL

1 Plaintiff DANIEL ROESSLER (“PLAINTIFF”), an individual, demanding a jury trial, on
2 behalf of himself and all other persons similarly situated, hereby alleges as follows:

3 **JURISDICTION AND VENUE**

4 1. The Superior Court of the State of California has jurisdiction in this matter because
5 PLAINTIFF is a resident of the State of California, and Defendants Populus Group, LLC, a
6 Michigan limited liability company; Samsung Research America, Inc., a California corporation;
7 Samsung Electronics America, Inc., a New York corporation; and DOES 1 through 50
8 (collectively, “DEFENDANTS”), are qualified to do business in California and regularly conduct
9 business in California. Further, no federal question is at issue because the claims are based solely on
10 California law.

11 2. Venue is proper in this judicial district and the County of Los Angeles, California
12 because PLAINTIFF, and other persons similarly situated, performed work for DEFENDANTS
13 in the County of Los Angeles, DEFENDANTS maintain offices and facilities and transact
14 business in the County of Los Angeles, and DEFENDANTS’ illegal payroll policies and practices
15 which are the subject of this action were applied, at least in part, to PLAINTIFF, and other
16 persons similarly situated, in the County of Los Angeles.

17 **PLAINTIFF**

18 3. PLAINTIFF is a resident and a citizen of the State of California and an employee
19 of DEFENDANTS during the relevant time period.

20 4. PLAINTIFF, on behalf of himself and all other similarly situated current and
21 former non-exempt employees of DEFENDANTS in the State of California at any time during
22 the four years preceding the filing of this action, and continuing while this action is pending,
23 brings this class action to recover, among other things, wages and penalties from unpaid wages
24 earned and due, including but not limited to unpaid minimum wages, unpaid and illegally
25 calculated overtime compensation, illegal meal and rest period policies, failure to pay all wages
26 due to discharged and quitting employees, failure to indemnify employees for necessary
27 expenditures and/or losses incurred in discharging their duties, failure to provide accurate
28 itemized wage statements, failure to maintain required records, and interest, attorneys’ fees, costs,

1 and expenses.

2 5. PLAINTIFF brings this action on behalf of himself and the following similarly
3 situated class of individuals (“CLASS MEMBERS”): all current and former non-exempt
4 employees of DEFENDANTS in the State of California at any time within the period
5 beginning four (4) years prior to the filing of this action and ending at the time this action
6 settles or the class is certified (the “CLASS PERIOD”). PLAINTIFF reserves the right to
7 name additional class representatives.

8 **DEFENDANTS**

9 6. PLAINTIFF is informed and believes, and thereon alleges, that Defendant
10 POPULUS GROUP, LLC, a Michigan limited liability company, is, and at all times relevant hereto
11 was, a Michigan limited liability company. PLAINTIFF is further informed and believes, and
12 thereon alleges, that POPULUS GROUP, LLC, a Michigan limited liability company, is authorized
13 to conduct business in the State of California, and does conduct business in the State of
14 California. Specifically, Defendant POPULUS GROUP, LLC, a Michigan limited liability
15 company, maintains offices and facilities and conducts business in, and engages in illegal payroll
16 practices or policies in, the County of Los Angeles, State of California.

17 7. PLAINTIFF is informed and believes, and thereon alleges, that Defendant
18 SAMSUNG RESEARCH AMERICA, INC., a California corporation, is, and at all times relevant
19 hereto was, a California corporation. PLAINTIFF is further informed and believes, and thereon
20 alleges, that SAMSUNG RESEARCH AMERICA, INC., a California corporation, is authorized to
21 conduct business in the State of California, and does conduct business in the State of California.
22 Specifically, Defendant SAMSUNG RESEARCH AMERICA, INC., a California corporation,
23 maintains offices and facilities and conducts business in, and engages in illegal payroll practices
24 or policies in, the County of Los Angeles, State of California.

25 8. PLAINTIFF is informed and believes, and thereon alleges, that Defendant
26 SAMSUNG ELECTRONICS AMERICA, INC., a New York corporation, is, and at all times
27 relevant hereto was, a New York corporation. PLAINTIFF is further informed and believes, and
28 thereon alleges, that SAMSUNG ELECTRONICS AMERICA, INC., a New York corporation, is

1 authorized to conduct business in the State of California, and does conduct business in the State
2 of California. Specifically, Defendant SAMSUNG ELECTRONICS AMERICA, INC., a New
3 York corporation, maintains offices and facilities and conducts business in, and engages in illegal
4 payroll practices or policies in, the County of Los Angeles, State of California.

5 9. The true names and capacities of DOES 1 through 50, inclusive, are unknown to
6 PLAINTIFF at this time, and PLAINTIFF therefore sues such DOE Defendants under fictitious
7 names. PLAINTIFF is informed and believes, and thereon alleges, that each Defendant
8 designated as a DOE is in some manner highly responsible for the occurrences alleged herein, and
9 that PLAINTIFF and CLASS MEMBERS' injuries and damages, as alleged herein, were
10 proximately caused by the conduct of such DOE Defendants. PLAINTIFF will seek leave of the
11 court to amend this Complaint to allege their true names and capacities of such DOE Defendants
12 when ascertained.

13 10. At all relevant times herein, DEFENDANTS were the joint employers of
14 PLAINTIFF and CLASS MEMBERS. PLAINTIFF is informed and believes, and thereon alleges,
15 that at all times material to this complaint DEFENDANTS were the alter egos, divisions,
16 affiliates, integrated enterprises, joint employers, subsidiaries, parents, principals, related entities,
17 co-conspirators, authorized agents, partners, joint venturers, and/or guarantors, actual or
18 ostensible, of each other. Each Defendant was completely dominated by his, her or its co-
19 Defendant, and each was the alter ego of the other.

20 11. At all relevant times herein, PLAINTIFF and CLASS MEMBERS were employed
21 by DEFENDANTS under employment agreements that were partly written, partly oral, and partly
22 implied. In perpetrating the acts and omissions alleged herein, DEFENDANTS, and each of them,
23 acted pursuant to, and in furtherance of, their policies and practices of not paying PLAINTIFF
24 and CLASS MEMBERS all wages earned and due, through methods and schemes which include,
25 but are not limited to, failing to pay overtime premiums; failing to provide rest and meal periods;
26 failing to properly maintain records; failing to provide accurate itemized statements for each pay
27 period; failing to properly compensate PLAINTIFF and CLASS MEMBERS for necessary
28 expenditures; and requiring, permitting or suffering the employees to work off the clock, in

1 violation of the California Labor Code and the applicable Welfare Commission (“IWC”) Orders.

2 12. PLAINTIFF is informed and believes, and thereon allege, that each and every one
3 of the acts and omissions alleged herein were performed by, and/or attributable to, all
4 DEFENDANTS, each acting as agents and/or employees, and/or under the direction and control
5 of, each of the other DEFENDANTS, and that said acts and failures to act were within the course
6 and scope of said agency, employment and/or direction and control.

7 13. Pursuant to California Labor Code § 558.1, DEFENDANTS and any person acting
8 on behalf of any of the DEFENDANTS, are liable for violating, or causing to violate, any
9 provision regulating minimum wages or hours and days of work in any order of the Industrial
10 Welfare Commission, or Labor Code §§ 203, 226, 226.7, 1193.6, 1194, or 2802.

11 14. As a direct and proximate result of the unlawful actions of DEFENDANTS,
12 PLAINTIFF and CLASS MEMBERS have suffered, and continue to suffer, from loss of earnings
13 in amounts as yet unascertained, but subject to proof at trial, and within the jurisdiction of this
14 Court.

15 **CLIENT EMPLOYER-LABOR CONTRACTOR ALLEGATIONS**

16 15. PLAINTIFF is informed and believes, and thereon alleges, that, at all times
17 material to this complaint, Defendant SAMSUNG RESEARCH AMERICA, INC., Defendant
18 SAMSUNG ELECTRONICS AMERICA, INC., and/or DOES 1 through 50, were and remain
19 business entities that obtain(ed) or are/were provided workers to perform labor within their “usual
20 course of business”—i.e., the regular and customary work of a business, performed within or
21 upon the premises or worksite of Defendant SAMSUNG RESEARCH AMERICA, INC.,
22 Defendant SAMSUNG ELECTRONICS AMERICA, INC., and/or DOES 1 through 50—from a
23 “labor contractor,” as defined in Labor Code § 2810.3(a)(3). As such, at all times material to this
24 complaint, Defendant SAMSUNG RESEARCH AMERICA, INC., Defendant SAMSUNG
25 ELECTRONICS AMERICA, INC., and/or DOES 1 through 50 were and remain “client
26 employers” as statutorily defined in California Labor Code § 2810.3(a)(1)(A).

27 16. PLAINTIFF is informed and believes, and thereon alleges that, at all times
28 material to this complaint, Defendant POPULUS GROUP, LLC and/or DOES 1 through 50, were

1 and remain individuals or entities that supply, either with or without a contract, a client employer
2 with workers to perform labor within the client employers' usual course of business. As such, at
3 all times material to this complaint, Defendant POPULUS GROUP, LLC and/or DOES 1 through
4 50 were and remain "labor contractors" as that term is statutorily defined in California Labor
5 Code § 2810.3(a)(3).

6 17. PLAINTIFF is informed and believes, and thereon alleges that, at all times
7 material to this complaint, PLAINTIFF and CLASS MEMBERS were not exempt from the
8 payment of an overtime rate of compensation for executive, administrative, and professional
9 employees pursuant to wage orders by the IWC as described in Labor Code § 515.

10 18. PLAINTIFF is informed and believes, and thereon alleges, that, at all times
11 material to this complaint, Defendant SAMSUNG RESEARCH AMERICA, INC., Defendant
12 SAMSUNG ELECTRONICS AMERICA, INC., and/or DOES 1 through 50 were and remain
13 business entities with a workforce of greater than twenty-five (25) workers, including those hired
14 directly by the client employer and those obtained from, or provided by, any labor contractor.

15 19. PLAINTIFF is informed and believes, and thereon alleges, that, at all times
16 material to this complaint, Defendant SAMSUNG RESEARCH AMERICA, INC., Defendant
17 SAMSUNG ELECTRONICS AMERICA, INC., and/or DOES 1 through 50 were and remain
18 business entities with more than five (5) workers supplied by a labor contractor or labor
19 contractors to the client employer at any given time.

20 20. PLAINTIFF is informed and believes, and thereon alleges, that, at all times
21 material to this complaint, Defendant SAMSUNG RESEARCH AMERICA, INC., Defendant
22 SAMSUNG ELECTRONICS AMERICA, INC., and/or DOES 1 through 50 were not states or the
23 political subdivision of the states, including any city, county, city and county, or special district.

24 21. PLAINTIFF is informed and believes, and thereon alleges that, at all times
25 material to this complaint, Defendant POPULUS GROUP, LLC and/or DOES 1 through 50, were
26 neither bona fide nonprofit, community-based organizations that provide services to workers nor
27 bona fide labor organizations or apprenticeship programs or hiring halls operated pursuant to a
28 collective bargaining agreement.

22. PLAINTIFF is informed and believes, and thereon alleges that, at all times material to this complaint, Defendant POPULUS GROUP, LLC and/or DOES 1 through 50, were not motion picture payroll service companies as defined in subparagraph (A) of paragraph (4) of subdivision (f) of Section 679 of the Unemployment Insurance Code.

23. PLAINTIFF is informed and believes, and thereon alleges that, at all times material to this complaint, Defendant POPULUS GROUP LLC and/or DOES 1 through 50, were not third parties who were parties to an employee leasing arrangement, as defined by Rule 4 of Section V of the California Workers Compensation Experience Rating Plan-1995 (Section 2353.1 of Title 10 of the California Code of Regulations), as it read on January 1, 2014.

24. Pursuant to Labor Code §2810.3(d), PLAINTIFF gave written notice to DEFENDANTS by certified mail, postmarked August 1, 2024, of violations under Labor Code § 2810.3(b). Therefore, because PLAINTIFF provided notice to DEFENDANTS of violations under Labor Code § 2810.3(b) at least 30 days prior to filing a civil action against the client employer for violations covered by Labor Code § 2810.3, PLAINTIFF has complied with all of the requirements set forth in Labor Code §2810.3(d).

CLASS ACTION ALLEGATIONS

25. This action is appropriately suited for a Class Action because:

a. The potential class is a significant number. Joinder of all current and former employees individually would be impractical.

b. This action involves common questions of law and fact to the potential class because the action focuses on DEFENDANTS' systematic course of illegal payroll practices and policies, which was applied to all non-exempt employees in violation of the Labor Code, the applicable IWC wage order, and the Business and Professions Code which prohibits unfair business practices arising from such violations.

c. The claims of PLAINTIFF are typical of the class because DEFENDANTS subjected all non-exempt employees to identical violations of the Labor Code, the applicable IWC wage order, and the Business and Professions Code.

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d. PLAINTIFF is able to fairly and adequately protect the interests of all members of the class because it is in his best interests to prosecute the claims alleged herein to obtain full compensation due to them for all services rendered and hours worked.

FIRST CAUSE OF ACTION

Failure to Provide Required Meal Periods

[Cal. Labor Code §§ 226.7, 510, 512, 1194, 1197; IWC Wage Order No. 4-2001, § 10]

(Against all DEFENDANTS)

26. PLAINTIFF incorporates herein by specific reference, as though fully set forth, the allegations in the foregoing paragraphs.

27. During the CLASS PERIOD, as part of DEFENDANTS' illegal payroll policies and practices to deprive their non-exempt employees all wages earned and due, DEFENDANTS required, permitted or otherwise suffered PLAINTIFF and CLASS MEMBERS to take less than the 30-minute meal period, or to work through them, and have failed to otherwise provide the required meal periods to PLAINTIFF and CLASS MEMBERS pursuant to California Labor Code § 226.7, 512 and IWC Order No. 4-2001, § 10.

28. DEFENDANTS further violated California Labor Code §§ 226.7 and IWC Wage Order No. 4-2001, § 10 by failing to compensate PLAINTIFF and CLASS MEMBERS who were not provided with a meal period, in accordance with the applicable wage order, one additional hour of compensation at each employee's regular rate of pay for each workday that a meal period was not provided.

29. DEFENDANTS further violated California Labor Code §§ 226.7, 510, 1194, 1197, and IWC Wage Order No. 4-2001 by failing to compensate PLAINTIFF and CLASS MEMBERS for all hours worked during their meal periods.

30. As a proximate result of the aforementioned violations, PLAINTIFF and CLASS MEMBERS have been damaged in an amount according to proof at trial, and seek all wages earned and due, interest, penalties, expenses, and costs of suit.

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1 **SECOND CAUSE OF ACTION**

2 **Failure to Provide Required Rest Periods**

3 **[Cal. Labor Code §§ 226.7, 512; IWC Wage Order No. 4-2001, § 11]**

4 **(Against all DEFENDANTS)**

5 31. PLAINTIFF incorporates herein by specific reference, as though fully set forth, the
6 allegations in the foregoing paragraphs.

7 32. At all times relevant herein, as part of DEFENDANTS' illegal payroll policies and
8 practices to deprive their non-exempt employees all wages earned and due, DEFENDANTS
9 failed to provide rest periods to PLAINTIFF and CLASS MEMBERS as required under
10 California Labor Code §§ 226.7 and 512, and IWC Wage Order No. 4-2001, § 11.

11 33. DEFENDANTS further violated California Labor Code § 226.7 and IWC Wage
12 Order No. 4-2001, § 11 by failing to pay PLAINTIFF and CLASS MEMBERS who were not
13 provided with a rest period, in accordance with the applicable wage order, one additional hour of
14 compensation at each employee's regular rate of pay for each workday that a rest period was not
15 provided.

16 34. As a proximate result of the aforementioned violations, PLAINTIFF and CLASS
17 MEMBERS have been damaged in an amount according to proof at trial, and seek all wages
18 earned and due, interest, penalties, expenses, and costs of suit.

19 **THIRD CAUSE OF ACTION**

20 **Failure to Pay Overtime Wages**

21 **[Cal. Labor Code §§ 510, 1194, 1198; IWC Wage Order No. 4-2001, § 3]**

22 **(Against all DEFENDANTS)**

23 35. PLAINTIFF incorporates herein by specific reference, as though fully set forth, the
24 allegations in the foregoing paragraphs.

25 36. Pursuant to California Labor Code §§ 510, 1194, and IWC Wage Order No. 4-
26 2001, § 3, DEFENDANTS are required to compensate PLAINTIFF and CLASS MEMBERS for
27 all overtime, which is calculated at one and one-half (1 ½) times the regular rate of pay for all
28 hours worked in excess of eight (8) hours per day and/or forty (40) hours per week, and for the

1 first eight (8) hours on the seventh consecutive workday, with double time for all hours worked in
2 excess of twelve (12) hours in any workday and for all hours worked in excess of eight (8) hours
3 on the seventh consecutive day of work in any workweek.

4 37. PLAINTIFF and CLASS MEMBERS are current and former non-exempt
5 employees entitled to the protections of California Labor Code §§ 510, 1194, and IWC Wage
6 Order No. 4-2001. During the CLASS PERIOD, DEFENDANTS failed to compensate
7 PLAINTIFF and CLASS MEMBERS for all overtime hours worked as required under the
8 foregoing provisions of the California Labor Code and IWC Wage Order by, among other things:
9 failing to pay overtime at one and one-half (1 ½) or double the regular rate of pay as provided by
10 California Labor Code §§ 510, 1194, and IWC Wage Order No. 4-2001, § 3; requiring, permitting
11 or suffering PLAINTIFF and CLASS MEMBERS to work off the clock; requiring, permitting or
12 suffering PLAINTIFF and CLASS MEMBERS to work through meal and rest breaks; illegally
13 and inaccurately recording time in which PLAINTIFF and CLASS MEMBERS worked; failing to
14 properly maintain PLAINTIFF's and CLASS MEMBERS' records; failing to provide accurate
15 itemized wage statements to PLAINTIFF for each pay period; and other methods to be
16 discovered.

17 38. In violation of California law, DEFENDANTS have knowingly and willfully
18 refused to perform their obligations to compensate PLAINTIFF and CLASS MEMBERS for all
19 wages earned and all hours worked. As a proximate result, PLAINTIFF and CLASS MEMBERS
20 have suffered, and continue to suffer, substantial losses related to the use and enjoyment of such
21 wages, lost interest on such wages, and expenses and attorneys' fees in seeking to compel
22 DEFENDANTS to fully perform their obligations under state law, all to their respective damages
23 in amounts according to proof at time of trial, and within the jurisdiction of this Court.

24 39. DEFENDANTS' conduct described herein violates California Labor Code §§ 510,
25 1194, 1198 and IWC Wage Order No. 4-2001, § 3. Therefore, pursuant to California Labor Code
26 §§ 200, 203, 226, 558, 1194, 1197.1, and other applicable provisions under the California Labor
27 Code and IWC Wage Orders, PLAINTIFF and CLASS MEMBERS are entitled to recover the
28 unpaid balance of wages owed to them by DEFENDANTS, plus interest, penalties, attorneys'

1 fees, expenses, and costs of suit.

2 **FOURTH CAUSE OF ACTION**

3 **Failure to Pay Minimum Wages**

4 **[Cal Labor Code §§ 1194, 1197; IWC Wage Order No. 4-2001, § 4]**

5 **(Against all DEFENDANTS)**

6 40. PLAINTIFF incorporates herein by specific reference, as though fully set forth, the
7 allegations in the foregoing paragraphs.

8 41. Pursuant to California Labor Code §§ 1194, 1197, and IWC Wage Order No. 4-
9 2001, § 4, payment to an employee of less than the applicable minimum wage for all hours
10 worked in a payroll period is unlawful.

11 42. During the CLASS PERIOD, DEFENDANTS failed to pay PLAINTIFF and
12 CLASS MEMBERS minimum wages for all hours worked by, among other things: requiring,
13 permitting or suffering PLAINTIFF and CLASS MEMBERS to work off the clock; requiring,
14 permitting or suffering PLAINTIFF and CLASS MEMBERS to work through meal and rest
15 breaks; illegally and inaccurately recording time in which PLAINTIFF and CLASS MEMBERS
16 worked; failing to properly maintain PLAINTIFF's and CLASS MEMBERS' records; failing to
17 provide accurate itemized wage statements to PLAINTIFF and CLASS MEMBERS for each pay
18 period; and other methods to be discovered.

19 43. DEFENDANTS' conduct described herein violates California Labor Code §§
20 1194, 1197, and IWC Wage Order No. 4-2001, § 4. As a proximate result of the aforementioned
21 violations, PLAINTIFF and CLASS MEMBERS have been damaged in an amount according to
22 proof at trial. Therefore, pursuant to California Labor Code §§ 200, 203, 226, 558, 1194, 1197.1,
23 and other applicable provisions under the Labor Code and IWC Wage Orders, PLAINTIFF and
24 CLASS MEMBERS are entitled to recover the unpaid balance of wages owed to them by
25 DEFENDANTS, plus interest, penalties, attorneys' fees, expenses, and costs of suit.

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1 **FIFTH CAUSE OF ACTION**

2 **Failure to Pay All Wages Due to Discharged and Quitting Employees**

3 **[Cal. Labor Code §§ 201, 202, 203]**

4 **(Against all DEFENDANTS)**

5 44. PLAINTIFF incorporates herein by specific reference, as though fully set forth, the
6 allegations in the foregoing paragraphs.

7 45. Pursuant to California Labor Code § 201, 202, and 203, DEFENDANTS are
8 required to pay all earned and unpaid wages to an employee who is discharged. California Labor
9 Code § 201 mandates that if an employer discharges an employee, the employee's wages accrued
10 and unpaid at the time of discharge are due and payable immediately.

11 46. Furthermore, pursuant to California Labor Code § 202, DEFENDANTS are
12 required to pay all accrued wages due to an employee no later than 72 hours after the employee
13 quits his or her employment, unless the employee provided 72 hours' previous notice of his or her
14 intention to quit, in which case the employee is entitled to his or her wages at the time of quitting.

15 47. California Labor Code § 203 provides that if an employer willfully fails to pay, in
16 accordance with California Labor Code §§ 201 and 202, any wages of an employee who is
17 discharged or who quits, the employer is liable for waiting time penalties in the form of continued
18 compensation to the employee at the same rate for up to 30 workdays.

19 48. During the CLASS PERIOD, DEFENDANTS have willfully failed to pay accrued
20 wages and other compensation to PLAINTIFF and CLASS MEMBERS in accordance with
21 California Labor Code §§ 201 and 202.

22 49. As a result, PLAINTIFF and CLASS MEMBERS are entitled to all available
23 statutory penalties, including the waiting time penalties provided in California Labor Code § 203,
24 together with interest thereon, as well as other available remedies.

25 50. As a proximate result of DEFENDANTS' unlawful actions and omissions,
26 PLAINTIFF and CLASS MEMBERS have been deprived of compensation in an amount
27 according to proof at the time of trial, but in excess of the jurisdiction of this Court, and are
28 entitled to recovery of such amounts, plus interest thereon, and attorneys' fees and costs, pursuant

1 to California Labor Code §§ 1194 and 2699.

2 **SIXTH CAUSE OF ACTION**

3 **Failure to Furnish Accurate Itemized Wage Statements**

4 **[Cal. Labor Code § 226; IWC Wage Order No. 4-2001, § 6]**

5 **(Against all DEFENDANTS)**

6 51. PLAINTIFF incorporates herein by specific reference, as though fully set forth, the
7 allegations in the foregoing paragraphs.

8 52. During the CLASS PERIOD, DEFENDANTS routinely failed to provide
9 PLAINTIFF and CLASS MEMBERS with timely, accurate, and itemized wage statements in
10 writing showing each employee's gross wages earned, total hours worked, the number of piece-
11 rate units earned and any applicable piece rate, all deductions made, net wages earned, the name
12 and address of the legal entity or entities employing PLAINTIFF and CLASS MEMBERS, the
13 inclusive dates of the period for which the employee is paid, only the last four digits of the
14 employees social security number or an employee identification number other than a social
15 security number, and all applicable hourly rates in effect during each pay period and the
16 corresponding number of hours worked at each hourly rate, in violation of California Labor Code
17 § 226 and IWC Wage Order No. 4-2001, § 6.

18 53. During the CLASS PERIOD, DEFENDANTS knowingly and intentionally failed
19 to provide PLAINTIFF and CLASS MEMBERS with timely, accurate, and itemized wage
20 statements in accordance with California Labor Code § 226(a).

21 54. As a proximate result of DEFENDANTS' unlawful actions and omissions,
22 PLAINTIFF and CLASS MEMBERS have been damaged in an amount according to proof at
23 trial, and seek all wages earned and due, plus interest thereon. Additionally, PLAINTIFF and
24 CLASS MEMBERS are entitled to all available statutory penalties, including but not limited to
25 civil penalties pursuant to California Labor Code §§ 226(e), 226.3, and 1174.5, and an award of
26 costs, expenses, and reasonable attorneys' fees, including but not limited to those provided in
27 California Labor Code § 226(e), as well as other available remedies.

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1 60. Each and every one of DEFENDANTS' acts and omissions in violation of the
2 California Labor Code and/or the applicable IWC Wage Order as alleged herein, including but
3 not limited to DEFENDANTS' failure and refusal to provide required meal periods,
4 DEFENDANTS' failure and refusal to provide required rest periods, DEFENDANTS' failure and
5 refusal to pay overtime compensation, DEFENDANTS' failure and refusal to pay minimum
6 wages, DEFENDANTS' failure and refusal to pay all wages due to discharged or quitting
7 employees, DEFENDANTS' failure and refusal to furnish accurate itemized wage statements;
8 DEFENDANTS' failure and refusal to maintain required records, DEFENDANTS' failure and
9 refusal to indemnify PLAINTIFF and CLASS MEMBERS for necessary expenditures and/or
10 losses incurring in discharging their duties, constitutes an unfair and unlawful business practice
11 under California Business and Professions Code § 17200 et seq.

12 61. DEFENDANTS' violations of California wage and hour laws constitute a business
13 practice because DEFENDANTS' aforementioned acts and omissions were done repeatedly over
14 a significant period of time, and in a systematic manner, to the detriment of PLAINTIFF and
15 CLASS MEMBERS.

16 62. DEFENDANTS have avoided payment of wages, overtime wages, meal periods,
17 rest periods, and other benefits as required by the California Labor Code, the California Code of
18 Regulations, and the applicable IWC Wage Order. Further, DEFENDANTS have failed to
19 record, report, and pay the correct sums of assessment to the state authorities under the California
20 Labor Code and other applicable regulations.

21 63. As a result of DEFENDANTS' unfair and unlawful business practices,
22 DEFENDANTS have reaped unfair and illegal profits during the CLASS PERIOD at the expense
23 of PLAINTIFF, CLASS MEMBERS, and members of the public. DEFENDANTS should be
24 made to disgorge their ill-gotten gains and to restore them to PLAINTIFF and CLASS
25 MEMBERS.

26 64. DEFENDANTS' unfair and unlawful business practices entitle PLAINTIFF and
27 CLASS MEMBERS to seek preliminary and permanent injunctive relief, including but not
28 limited to orders that DEFENDANTS account for, disgorge, and restore to PLAINTIFF and

1 CLASS MEMBERS the wages and other compensation unlawfully withheld from them.
2 PLAINTIFF and CLASS MEMBERS are entitled to restitution of all monies to be disgorged
3 from DEFENDANTS in an amount according to proof at the time of trial, but in excess of the
4 jurisdiction of this Court.

5 **NINTH CAUSE OF ACTION**

6 **Representative Action for Civil Penalties**

7 **[Cal. Labor Code §§ 2698–2699.5]**

8 **(Against All DEFENDANTS)**

9 65. PLAINTIFF incorporates herein by specific reference as though fully set forth the
10 allegations in all preceding paragraphs, with exception of the allegations in paragraph 14 and the
11 subparagraphs thereto.

12 66. PLAINTIFF is an “aggrieved employee” within the meaning of California Labor
13 Code § 2699(c), and a proper representative to bring a civil action on behalf of himself and other
14 current and former non-exempt employees of DEFENDANTS during the relevant statutory period
15 (“AGGRIEVED EMPLOYEES”) pursuant to the procedures specified in California Labor Code
16 § 2699.3, because PLAINTIFF and AGGRIEVED EMPLOYEES were employed by
17 DEFENDANTS and the alleged violations of the California Labor Code were committed against
18 PLAINTIFF and AGGRIEVED EMPLOYEES.

19 67. Pursuant to the California Private Attorneys General Act of 2004 (“PAGA”),
20 Labor Code §§ 2698–2699.5, PLAINTIFF seeks to recover civil penalties, including but not
21 limited to penalties under California Labor Code §§ 2699, 210, 226.3, 256, 558, 1174.5, 1197.1,
22 and IWC Wage Order No. 4-2001, § 18, from DEFENDANTS in a representative action on
23 behalf of the State of California and AGGRIEVED EMPLOYEES for the violations set forth
24 above, including but not limited to violations of California Labor Code §§ 201, 202, 203, 204,
25 226, 226.7, 510, 512, 1174, 1194, 1197, 1198, and 2802. PLAINTIFF is also entitled to an award
26 of reasonable attorneys’ fees and costs pursuant to California Labor Code § 2699(g)(1).

27 68. Pursuant to California Labor Code §§ 2699.3, PLAINTIFF gave written notice on
28 August 1, 2024 by online filing to the California Labor and Workforce Development Agency

1 (“LWDA”) and by certified mail to DEFENDANTS of the specific provisions of the California
2 Labor Code and IWC Wage Orders alleged to have been violated, including the facts and theories
3 to support the alleged violations. More than sixty-five (65) days have passed and the LWDA has
4 not provided notice to PLAINTIFF that it intends to investigate the alleged violations.

5 69. Therefore, PLAINTIFF has complied with all of the requirements set forth in
6 California Labor Code § 2699.3 to commence a representative action under PAGA.

7 **PRAYER FOR RELIEF**

8 **WHEREFORE**, PLAINTIFF, individually and on behalf of all other persons similarly
9 situated, respectfully prays for relief against DEFENDANTS and DOES 1 through 50, inclusive,
10 and each of them, as follows:

- 11 1. For compensatory damages in an amount to be ascertained at trial;
- 12 2. For restitution of all monies due to PLAINTIFF and CLASS MEMBERS, as well
13 as disgorged profits from DEFENDANTS’ unfair and unlawful business practices;
- 14 3. For meal and rest period compensation pursuant to California Labor Code § 226.7
15 and IWC Wage Order No. 4-2001;
- 16 4. For liquidated damages pursuant to California Labor Code §§ 1194.2 and 1197.1;
- 17 5. For preliminary and permanent injunctive relief enjoining DEFENDANTS from
18 violating the relevant provisions of the California Labor Code and the IWC Wage Orders, and
19 from engaging in the unlawful business practices complained of herein;
- 20 6. For waiting time penalties pursuant to California Labor Code § 203;
- 21 7. For statutory and civil penalties according to proof, including but not limited to all
22 penalties authorized by the California Labor Code §§ 226(e) and §§ 2698–2699.5;
- 23 8. For interest on the unpaid wages at 7% per annum pursuant to California Labor
24 Code §§ 218.6, 1194, 2802, California Civil Code §§ 3287, 3288, and/or any other applicable
25 provision providing for pre-judgment interest;
- 26 9. For reasonable attorneys’ fees and costs pursuant to California Labor Code
27 §§ 218.5, 226, 1194, 2699, 2802, California Civil Code § 1021.5, and any other applicable
28 provisions providing for attorneys’ fees and costs;

- 1 10. For declaratory relief;
- 2 11. For an order requiring and certifying the First, Second, Third, Fourth, Fifth, Sixth,
- 3 Seventh, and Eighth Causes of Action as a class action;
- 4 12. For an order appointing PLAINTIFF as class representative, and PLAINTIFF's
- 5 counsel as class counsel; and
- 6 13. For such further relief that the Court may deem just and proper.
- 7

8 DATED:

Respectfully submitted,

9

10 MATERN LAW GROUP, PC

11

12 By: _____

13 MATTHEW J. MATERN
14 MATTHEW W. GORDON
15 Attorneys for Plaintiff
16 DANIEL ROESSLER, individually, and on
17 behalf of all others similarly situated

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DATED:

MATERN LAW GROUP, PC

MATTHEW J. MATERN
MATTHEW W. GORDON
Attorneys for Plaintiff
DANIEL ROESSLER, individually, and on
behalf of all others similarly situated

EXHIBIT B

CLASS ACTION AND PAGA SETTLEMENT AGREEMENT AND CLASS NOTICE

This Class Action and PAGA Settlement Agreement (“Agreement”) is made by and between Plaintiff Daniel Roessler (“Plaintiff”) and Defendants Populus Group, LLC (“Defendant Populus”) and Samsung Electronics America, Inc. (“Defendant SEA”) (collectively “Defendants”). The Agreement refers to Plaintiff and Defendants collectively as “Parties,” or individually as “Party.”

1. DEFINITIONS.

- 1.1. “Action” means Plaintiff’s putative class action lawsuit alleging wage and hour violations filed against Defendants, captioned *Daniel Roessler v. Populus Group, LLC, et al.*, commenced on December 12, 2024 in the Superior Court of the State of California, County of Los Angeles, Case No. 24STCV32796.
- 1.2. “Administrator” means Apex Class Action, LLC, the neutral entity the Parties have agreed to appoint to administer the Settlement.
- 1.3. “Administration Expenses Payment” means the amount the Administrator will be paid from the Gross Settlement Amount to reimburse its reasonable fees and expenses in accordance with the Administrator’s “not to exceed” bid submitted to the Court in connection with Preliminary Approval of the Settlement.
- 1.4. “Aggrieved Employees” means (i) all current and former hourly-paid, non-exempt employees of Defendant SEA in the State of California at any time during the PAGA Period, and (ii) all current and former hourly-paid, non-exempt employees of Defendant Populus who were assigned to work at Defendant SEA in the State of California at any time during the PAGA Period.
- 1.5. “Class” means (i) all current and former hourly-paid, non-exempt employees of Defendant SEA in the State of California at any time during the Class Period, and (ii) all current and former hourly-paid, non-exempt employees of Defendant Populus who were assigned to work at Defendant SEA in the State of California at any time during the Class Period.
- 1.6. “Class Counsel” means Matern Law Group, PC (“MLG”), including Matthew J. Matern, Matthew W. Gordon, and Isabelle C. Shepard.
- 1.7. “Class Counsel Fees Payment” and “Class Counsel Litigation Expenses Payment” mean the amounts allocated to Class Counsel for reimbursement of reasonable attorneys’ fees and expenses, respectively, incurred to prosecute the Action.
- 1.8. “Class Data” means Class Member identifying information in Defendants’ possession, including the Class Member’s name, last-known mailing address, Social

Security number, and number of Class Period Workweeks and PAGA Pay Periods.

- 1.9. “Class Member” or “Settlement Class Member” means a member of the Class, as either a Participating Class Member or Non-Participating Class Member (including a Non-Participating Class Member who qualifies as an Aggrieved Employee).
- 1.10. “Class Member Address Search” means the Administrator’s investigation and search for current Class Member mailing addresses using all reasonably available sources, methods and means including, but not limited to, the National Change of Address database, skip traces, and direct contact by the Administrator with Class Members.
- 1.11. “Class Notice” means the Court approved Notice of Class Action and PAGA Settlement and Hearing Date for Final Court Approval, to be mailed to Class Members in English with a Spanish translation in the form, without material variation, attached as Exhibit A and incorporated by reference into this Agreement.
- 1.12. “Class Period” means the time period from December 12, 2020 through April 7, 2026.
- 1.13. “Class Representative” means Plaintiff Daniel Roessler.
- 1.14. “Class Representative Service Payments” means the payments to the Class Representative for prosecuting the Action and providing services in support of the Action.
- 1.15. “Court” means the Superior Court of California, County of Los Angeles.
- 1.16. “Defendants” means Populus Group, LLC and Samsung Electronics America, Inc.
- 1.17. “Defendant Populus” means Populus Group, LLC.
- 1.18. “Defendant SEA” means Samsung Electronics America, Inc.
- 1.19. “Defense Counsel” means Seyfarth Shaw LLP, including Brian P. Long and Ogletree, Deakins, Nash, Smoak & Stewart, P.C., including Michael J. Nader and Eric F. Della Santa.
- 1.20. “Effective Date” means the date on which the Judgment becomes final. The Judgment is final as of the latest of the following occurrences: (a) if no Participating Class Member objects to the Settlement, the day the Court enters Judgment; (b) if one or more Participating Class Members objects to the Settlement, the day after the deadline for filing a notice of appeal from the Judgment; or (c) if a timely appeal from the Judgment is filed, the day after the appellate court affirms the Judgment and issues a remittitur.
- 1.21. “Final Approval” means the Court’s order granting final approval of the Settlement.

- 1.22. “Final Approval Hearing” means the Court’s hearing on the Motion for Final Approval of the Settlement.
- 1.23. “Final Judgment” means the Judgment entered by the Court upon Granting Final Approval of the Settlement.
- 1.24. “Gross Settlement Amount” means \$950,000.00 (Nine Hundred Fifty Thousand Dollars and Zero Cents), which is the total amount Defendants agree to pay under the Settlement except as provided in Paragraph 8 below. The Gross Settlement Amount will be used to pay Individual Class Payments, Individual PAGA Payments, the LWDA PAGA Payment, the Class Counsel Fees, the Class Counsel Litigation Expenses, the Class Representative Service Payment, and the Administration Expenses Payment. Defendants agree to separately pay any and all employer payroll taxes owed on the Wage Portion of Individual Class Payments.
- 1.25. “Individual Class Payment” means the Participating Class Member’s pro rata share of the Net Settlement Amount calculated according to the number of Workweeks worked during the Class Period.
- 1.26. “Individual PAGA Payment” means the Aggrieved Employee’s pro rata share of 35% of the PAGA Penalties calculated according to the number of PAGA Pay Periods worked during the PAGA Period.
- 1.27. “Judgment” means the judgment entered by the Court based upon the Final Approval.
- 1.28. “LWDA” means the California Labor and Workforce Development Agency.
- 1.29. “LWDA PAGA Payment” means the 65% of the PAGA Penalties paid to the LWDA under Labor Code section 2699, subd. (m).
- 1.30. “Net Settlement Amount” means the Gross Settlement Amount, less the following payments in the amounts approved by the Court: Individual PAGA Payments, the LWDA PAGA Payment, the Class Representative Service Payments, the Class Counsel Fees Payment, the Class Counsel Litigation Expenses Payment, and the Administration Expenses Payment. The remainder is to be paid to Participating Class Members as Individual Class Payments.
- 1.31. “Non-Participating Class Member” means any Class Member who opts out of the Settlement by sending the Administrator a valid and timely Request for Exclusion.
- 1.32. “PAGA Pay Period” means any Pay Period during which an Aggrieved Employee worked for Defendants for at least one day during the PAGA Period.
- 1.33. “PAGA Period” means the period from October 8, 2023 through April 7, 2026.

- 1.34. "PAGA" means the Private Attorneys General Act (Labor Code §§ 2698, et seq.).
- 1.35. "PAGA Notice" means Plaintiff's August 1, 2024 letter to Defendants and the LWDA providing notice pursuant to Labor Code section 2699.3, subd.(a).
- 1.36. "PAGA Penalties" means the total amount of PAGA civil penalties to be paid from the Gross Settlement Amount (i.e., \$25,000.00), allocated 35% to the Aggrieved Employees (\$8,750.00) and 65% to the LWDA (\$16,250.00) in settlement of PAGA claims.
- 1.37. "Participating Class Member" means a Class Member who does not submit a valid and timely Request for Exclusion from the Settlement.
- 1.38. "Plaintiff" means Daniel Roessler, the named plaintiff in the Action.
- 1.39. "Preliminary Approval" means the Court's Order Granting Preliminary Approval of the Settlement.
- 1.40. "Preliminary Approval Order" means the proposed Order Granting Preliminary Approval and Approval of PAGA Settlement.
- 1.41. "Released Class Claims" means the claims being released as described in Paragraph 5.2 below.
- 1.42. "Released PAGA Claims" means the claims being released as described in Paragraph 5.3 below.
- 1.43. "Released Parties" means Defendants Populus Group, LLC and Samsung Electronics America, Inc., and their respective past, present, and/or future, direct and/or indirect, owners, officers, directors, members, managers, exempt-level employees, agents, representatives, attorneys, insurers, parent companies, benefit plans, subsidiaries, affiliates, successors, and assigns.
- 1.44. "Request for Exclusion" means a Class Member's submission of a written request to be excluded from the Class Settlement signed by the Class Member.
- 1.45. "Response Deadline" means 45 days after the Administrator mails the Class Notice to Class Members and Aggrieved Employees, and shall be the last date on which Class Members may: (a) fax, email, or mail Requests for Exclusion from the Settlement, (b) fax, email, or mail his or her Objection to the Settlement, or (c) fax, email, or mail a challenge to the number of Workweeks allocated to the Class Member in the Class Notice. Class Members to whom Notice Packets are resent after having been returned undeliverable to the Administrator shall have an additional 14 calendar days beyond the Response Deadline.
- 1.46. "Settlement" means the disposition of the Action effected by this Agreement and the

Judgment.

- 1.47. “Workweek” means any week during which a Class Member worked for Defendants for at least one day during the Class Period.

2. RECITALS.

- 2.1. On December 12, 2024, Plaintiff commenced this Action by filing a Complaint (the “Operative Complaint”) alleging causes of action against Defendants Populus, SEA, and Samsung Research America, Inc. (“SRA”) for (1) failure to provide required meal periods; (2) failure to provide required rest periods; (3) failure to pay overtime wages; (4) failure to pay minimum wages; (5) failure to pay all wages due to discharged and quitting employees; (6) failure to furnish accurate itemized wage statements; (7) failure to indemnify employees for necessary expenditures incurred in discharge of duties; (8) unfair and unlawful business practices; and (9) penalties under the Labor Code Private Attorneys General Act, as a representative action. Defendants deny the allegations in the Operative Complaint, deny any failure to comply with the laws identified in the Operative Complaint and deny any and all liability for the causes of action alleged.
- 2.2. Pursuant to Labor Code section 2699.3, subd.(a), on August 1, 2024, Plaintiff gave timely written notice to Defendants and the LWDA by sending the PAGA Notice.
- 2.3. On December 18, 2025, Plaintiff requested dismissal of Defendant SRA, due to SRA’s representations that Plaintiff was never an employee of SRA and it did not have any role in Plaintiff’s employment. Plaintiff’s request for dismissal was granted on December 24, 2025.
- 2.4. On January 5, 2026, Plaintiff filed an individual whistleblower action in Los Angeles County Superior Court, Case No. 26STCV00186, including claims for retaliation, whistleblower retaliation, and wrongful termination. This Settlement does not apply to Plaintiff’s claims in Case No. 26STCV00186.
- 2.5. On January 13, 2026, the Parties participated in an all-day mediation presided over by mediator Hon. Angela M. Bradstreet (Ret.) which led to this Agreement to settle the Action.
- 2.6. Prior to mediation and negotiating the Settlement, Plaintiff obtained, through informal discovery, *inter alia*, Defendants’ relevant written wage and hour policies, the total number of putative class members and aggrieved employees, the total number of pay periods during the Class and PAGA periods, employees’ average rate of pay, and the entirety of the class members and aggrieved employees’ time and payroll records. Plaintiff’s investigation was sufficient to satisfy the criteria for court approval set forth in *Dunk v. Ford Motor Co.* (1996) 48 Cal.App.4th 1794, 1801 and *Kullar v. Foot Locker Retail, Inc.* (2008) 168 Cal.App.4th 116, 129-130 (“*Dunk/Kullar*”).

- 2.7. The Court has not granted class certification.
- 2.8. The Parties, Class Counsel, and Defense Counsel represent that they are not aware of any other pending matter or action asserting claims that will be extinguished or affected by the Settlement.

3. MONETARY TERMS.

- 3.1. Gross Settlement Amount. Defendants promise to pay \$950,000.00 and no more as the Gross Settlement Amount and to separately pay any and all employer payroll taxes owed on the Wage Portion of the Individual Class Payments. Defendants have no obligation to pay the Gross Settlement Amount (or any payroll taxes) prior to the deadline stated in Paragraph 4.3 of this Agreement. The Administrator will disburse the entire Gross Settlement Amount without asking or requiring Participating Class Members to submit any claim as a condition of payment. None of the Gross Settlement Amount will revert to Defendants.
- 3.2. Payments from the Gross Settlement Amount. The Administrator will make and deduct the following payments from the Gross Settlement Amount, in the amounts specified by the Court in the Final Approval:
 - 3.2.1. To Plaintiff: A Class Representative Service Payment to Plaintiff of not more than \$10,000.00 (in addition to any Individual Class Payment and any Individual PAGA Payment the Class Representative is entitled to receive as a Participating Class Member). Defendants will not oppose Plaintiff's request for a Class Representative Service Payment that does not exceed this amount. As part of the motion for Class Counsel Fees Payment and Class Counsel Litigation Expenses Payment, Plaintiff will seek Court approval for a Class Representative Service Payment no later than 16 court days prior to the Final Approval Hearing. If the Court approves the Class Representative Service Payment less than the amount requested, the Administrator will retain the remainder in the Net Settlement Amount. The Administrator will pay the Class Representative Service Payment using IRS Form 1099. Plaintiff assumes full responsibility and liability for employee taxes owed on the Class Representative Service Payment.
 - 3.2.2. To Class Counsel: A Class Counsel Fees Payment of not more than one-third (1/3) of the Gross Settlement Amount, which is currently estimated to be \$316,666.67, and a Class Counsel Litigation Expenses Payment of not more than \$40,000.00. Defendants will not oppose requests for these payments provided they do not exceed these amounts. As part of the Motion for Final Approval, Plaintiff and/or Class Counsel may seek Court approval of a Class Counsel Fees Payment and Class Counsel Litigation Expenses Payment. In support of the Class Counsel Litigation Expenses Payment, Class Counsel must submit a cost ledger listing each expense incurred during the Action. If the Court approves a

Class Counsel Fees Payment or a Class Counsel Litigation Expenses Payment less than the amounts requested, the Administrator will allocate the remainder to the Net Settlement Amount. Released Parties shall have no liability to Class Counsel or any other Plaintiff's Counsel arising from any claim to any portion of the Class Counsel Fee Payment and/or Class Counsel Litigation Expenses Payment. The Administrator will pay the Class Counsel Fees Payment and Class Counsel Litigation Expenses Payment using one or more IRS 1099 Forms. Class Counsel assumes full responsibility and liability for taxes owed on the Class Counsel Fees Payment and the Class Counsel Litigation Expenses Payment and holds Defendants harmless, and indemnifies Defendants, from any dispute or controversy regarding any division or sharing of any of these Payments.

- 3.2.3. To the Administrator: An Administration Expenses Payment not to exceed \$10,000.00 except for a showing of good cause and as approved by the Court. To the extent the Administration Expenses are less or the Court approves payment less than \$10,000.00, the Administrator will retain the remainder in the Net Settlement Amount.
- 3.2.4. To Each Participating Class Member: An Individual Class Payment calculated by (a) dividing the Net Settlement Amount by the total number of Workweeks worked by all Participating Class Members during the Class Period and (b) multiplying the result by each Participating Class Member's Workweeks.
 - 3.2.4.1. Tax Allocation of Individual Class Payments. 20% percent of each Participating Class Member's Individual Class Payment will be allocated to settlement of wage claims (the "Wage Portion"). The Wage Portions are subject to tax withholding and will be reported on an IRS W-2 Form. The remaining 80% percent of each Participating Class Member's Individual Class Payment will be allocated to settlement of claims for interest and penalties (the "Non- Wage Portion"). The Non-Wage Portions are not subject to wage withholdings and will be reported on IRS 1099 Forms. Participating Class Members assume full responsibility and liability for any employee taxes owed on their Individual Class Payment.
 - 3.2.4.2. Effect of Non-Participating Class Members on Calculation of Individual Class Payments. Non-Participating Class Members will not receive any Individual Class Payments. The Administrator will retain amounts equal to their Individual Class Payments in the Net Settlement Amount for distribution to Participating Class Members on a pro rata basis.
- 3.2.5. To the LWDA and Aggrieved Employees: PAGA Penalties in the amount of \$25,000.00 to be paid from the Gross Settlement Amount, with 65% (\$16,250.00) allocated to the LWDA PAGA Payment and 35% (\$8,750.00) allocated to the Individual PAGA Payments.

3.2.5.1. The Administrator will calculate each Individual PAGA Payment by (a) dividing the amount of the Aggrieved Employees' 35% share of PAGA Penalties \$8,750.00 by the total number of PAGA Pay Periods worked by all Aggrieved Employees during the PAGA Period and (b) multiplying the result by each Aggrieved Employee's PAGA Pay Periods. Aggrieved Employees assume full responsibility and liability for any taxes owed on their Individual PAGA Payment.

3.2.5.2. If the Court approves PAGA Penalties of less than the amount requested, the Administrator will allocate the remainder to the Net Settlement Amount. The Administrator will report the Individual PAGA Payments on IRS 1099 Forms.

4. SETTLEMENT FUNDING AND PAYMENTS.

4.1. Class Workweeks and Aggrieved Employee Pay Periods. Based on a review of its records to date, Defendant Populus estimates there are approximately 147 Class Members who collectively worked an estimated total of 9,241 Workweeks in the Class Period, and 100 Aggrieved Employees who worked a total of 4,761 PAGA Pay Periods. Defendant SEA estimates there are approximately 188 Class Members who collectively worked an estimated total of 19,400 Workweeks in the Class Period and 134 Aggrieved Employees who worked a total of 3,629 PAGA Pay Periods.

4.2. Funding of Gross Settlement Amount. Defendants shall fully fund the Gross Settlement Amount, and also fund the amounts necessary to fully pay Defendants' share of payroll taxes, by transmitting the funds to the Administrator no later than 14 days after the Effective Date.

4.3. Payments from the Gross Settlement Amount. Within 14 days after Defendants fully fund the Gross Settlement Amount, the Administrator will mail checks or transmit funds for all Individual Class Payments, all Individual PAGA Payments, the LWDA PAGA Payment, the Administration Expenses Payment, the Class Counsel Fees Payment, the Class Counsel Litigation Expenses Payment, and the Class Representative Service Payment. Disbursement of the Class Counsel Fees Payment, the Class Counsel Litigation Expenses Payment, and the Class Representative Service Payment shall not precede disbursement of Individual Class Payments and Individual PAGA Payments.

4.3.1. The Administrator will issue checks for the Individual Class Payments and/or Individual PAGA Payments and send them to the Class Members via First Class U.S. Mail, postage prepaid. The face of each check shall prominently state the date (not less than 180 days after the date of mailing) when the check will be voided. The Administrator will cancel all checks not cashed by the void date. The Administrator will send checks for Individual Settlement Payments

to all Participating Class Members (including those for whom Class Notice was returned undelivered). The Administrator will send checks for Individual PAGA Payments to all Aggrieved Employees including Non-Participating Class Members who qualify as Aggrieved Employees (including those for whom Class Notice was returned undelivered). The Administrator may send Participating Class Members a single check combining the Individual Class Payment and the Individual PAGA Payment. Before mailing any checks, the Settlement Administrator must update the recipients' mailing addresses using the National Change of Address Database.

- 4.3.2. The Administrator must conduct a Class Member Address Search for all other Class Members whose checks are returned undelivered without USPS forwarding address. Within seven (7) days of receiving a returned check the Administrator must re-mail checks to the USPS forwarding address provided or to an address ascertained through the Class Member Address Search. The Administrator need not take further steps to deliver checks to Class Members whose re-mailed checks are returned as undelivered. The Administrator shall promptly send a replacement check to any Class Member whose original check was lost or misplaced, requested by the Class Member prior to the void date.
- 4.3.3. Unclaimed, undeliverable, or expired Individual Class Payment and Individual PAGA Payment checks shall be deposited to the State of California Unclaimed Property Division in the name of each applicable Class Member or Aggrieved Employee. This disposition results in no unpaid residue under California Code of Civil Procedure section 384.
- 4.3.4. The payment of Individual Class Payments and Individual PAGA Payments shall not obligate Defendants to confer any additional benefits or make any additional payments to Class Members (such as 401(k) contributions or bonuses) beyond those specified in this Agreement.
- 4.3.5. **Non-Pensionable Payments.** The Class Representative Service Payment, Individual Class Payments, and Individual PAGA Payments made pursuant to this Agreement shall be deemed not to be pensionable earnings and shall not affect the eligibility for, or calculation of, any employee benefits (including vacations, holiday pay, or retirement plans). Such payments do not represent modifications of previously credited hours of service or other eligibility criteria under any employee pension or welfare benefit plan.
- 4.3.6. **No Liability for Administrator Errors.** Defendants and Defense Counsel shall not bear any responsibility for any errors or omissions by the Settlement Administrator in the calculation or distribution of Individual Class Payments, Individual PAGA Payments, or any other payments made pursuant to this Agreement.

5. RELEASES OF CLAIMS. Effective on the date when Defendants fully fund the entire

Gross Settlement Amount and fund all employer payroll taxes owed on the Wage Portion of the Individual Class Payments, Plaintiff, Class Members, and Aggrieved Employees will release claims against all Released Parties as follows:

5.1 Plaintiff's Release. Plaintiff and his respective former and present representatives, agents, attorneys, heirs, administrators, successors, and assigns generally release and discharge the Released Parties from any and all claims, charges, transactions, losses, liabilities, damages, or occurrences that occurred prior to the execution of this Agreement, including, but not limited to: (a) all claims that were, or reasonably could have been, alleged in the Action based on the facts contained in the Operative Complaint; (b) all PAGA claims that were, or reasonably could have been, alleged based on facts contained in the Operative Complaint and Plaintiff's PAGA Notice; and (c) all claims arising from or related to Plaintiff's employment with Defendants ("Plaintiff's Release"). Plaintiff's Release does not extend to any claims or actions to enforce this Agreement, or to any claims for vested benefits, unemployment benefits, disability benefits, social security benefits, workers' compensation benefits that arose at any time, or claims based on occurrences outside the Class Period. Plaintiff's Release also does not cover Plaintiff's claims alleged in his separate individual action currently pending in Los Angeles Superior Court, Case No. 26STCV00186. Plaintiff's claims alleged in Case No. 26STCV00186 are expressly carved out of Plaintiff's Release. Plaintiff acknowledges that he may discover facts or law different from, or in addition to, the facts or law that Plaintiff now knows or believes to be true but agree, nonetheless, that Plaintiff's Release shall be and remain effective in all respects, notwithstanding such different or additional facts or Plaintiff's discovery of them.

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

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, AND THAT IF KNOWN BY HIM OR HER WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.

5.2 Release by Participating Class Members: "Released Class Claims" shall mean the claims settled and released by the Participating Class Members pursuant to the Class Settlement, which are all claims and/or causes of action arising during the Class Period by Participating Class Members against the Released Parties that were or could have been alleged based on the allegations in the Complaint alleging violations of California Labor Code sections 201, 202, 203, 210, 226, 226(a), 226(e), 226.7, 510, 512, 558, 558.1, 1174, 1174.5, 1194, 1194.2, 1197, 1197.1, 1198, 2802, and 2810.3, and the applicable IWC Wage Orders, including inter alia, Wage Order No. 4-2001, including and not limited to: (a) All claims for unpaid wages, including claims for minimum,

overtime, and double-time wages, the alleged failure to pay for all time worked, the alleged failure to pay for all time worked at correct rates, and the alleged failure to pay for off-the-clock work, including pre-shift work, post-shift work, and work during meal and rest periods; (b) All claims for off-the-clock work, including claims of unpaid pre- and post-shift work, responding to work-related communications, and alleged improper deductions of time worked and meal breaks taken; (c) All claims for meal period violations, including claims for short, late, missed, interrupted, and/or improperly controlled meal periods, the failure to pay premium wages, the failure to pay premium wages at the correct regular rates, and the failure to properly record meal periods; (d) All claims for rest break violations, including claims for short, late, missed, interrupted, and/or improperly controlled rest breaks, the failure to pay premium wages, and the failure to pay premium wages at the correct regular rates; (e) All claims for the untimely payment of final wages and associated waiting time penalties under California Labor Code sections 201, 202, and 203; (f) All claims for unreimbursed business expenses in violation of California Labor Code section 2802; (g) All claims for improper or inaccurate itemized wage statements, including any alleged violations of California Labor Code section 226(a)(1)–(9); (h) All claims for the alleged failure to keep accurate records in violation of California Labor Code sections 226, 1174, and 1174.5 and IWC Wage Order No. 4-2001, section 7; (i) All claims under California Business and Professions Code section 17200 et seq. premised on the facts, claims, and causes of action alleged in the Complaint; (j) All claims arising under or relating to client employer and labor contractor liability pursuant to California Labor Code section 2810.3; and (k) All claims for statutory penalties, liquidated damages, restitution, and equitable and declaratory relief based on the allegations in the Complaint, including but not limited to penalties pursuant to California Labor Code sections 203, 226(e), 226.3, 558, 558.1, 1174.5, 1194.2, 1197.1, and any other applicable statutory penalty provisions of the California Labor Code and IWC Wage Orders. Except as set forth in Paragraph 5.3 of this Agreement, Participating Class Members do not release any other claims, including claims for vested benefits, wrongful termination, violation of the Fair Employment and Housing Act, unemployment insurance, disability, social security, workers' compensation, or claims based on events occurring outside the Class Period.

- 5.3 Release by Aggrieved Employees: “Released PAGA Claims” shall mean the claims settled and released by the Aggrieved Employees pursuant to the PAGA Settlement, which are all claims and causes of action for civil penalties under the Private Attorneys General Act, California Labor Code section 2698, et seq. (“PAGA”) arising during the PAGA Period, on behalf of the State of California with respect to Aggrieved Employees against the Released Parties that were or could have been alleged based on the allegations in the Complaint and in the PAGA Notice, including all claims for civil penalties based on alleged violations of California Labor Code sections 201, 202, 203, 204, 206.5, 210, 221, 223, 224, 225.5, 226(a), 226.3, 226.7, 256, 510, 512, 558, 558.1, 1174, 1174.5, 1182.12, 1194, 1197, 1197.1, 1198, 1199, 2699, 2802, and 2810.3, and the applicable IWC Wage Orders, including inter alia, Wage Order No. 4-2001, including and not limited to: (a) All claims for civil penalties under PAGA based on the alleged failure to pay wages earned, including minimum, overtime, and double-

time wages; (b) All claims for civil penalties under PAGA based on alleged off-the-clock work, including claims of unpaid pre- and post-shift work, donning and doffing of uniforms, and alleged improper deductions of time worked and meal breaks taken; (c) All claims for civil penalties under PAGA based on the alleged failure to provide compliant meal periods, including claims for short, late, missed, interrupted, and/or improperly controlled meal periods and the failure to pay premium wages; (d) All claims for civil penalties under PAGA based on the alleged failure to provide compliant rest breaks, including claims for short, late, missed, interrupted, and/or improperly controlled rest breaks and the failure to pay premium wages; (e) All claims for civil penalties under PAGA based on the alleged failure to pay wages on a timely basis in violation of California Labor Code section 204; (f) All claims for civil penalties under PAGA based on the alleged failure to provide timely payment of final wages in violation of California Labor Code sections 201 and 202 and waiting time penalties in violation of California Labor Code section 203; (g) All claims for civil penalties under PAGA based on the alleged failure to reimburse employees for all necessary business expenses in violation of California Labor Code section 2802; (h) All claims for civil penalties under PAGA based on the alleged failure to provide accurate itemized wage statements, including any alleged violations of California Labor Code section 226(a)(1)–(9); (i) All claims for civil penalties under PAGA based on the alleged failure to keep accurate records in violation of California Labor Code sections 226, 1174, and 1174.5 and IWC Wage Order No. 4-2001, section 7; (j) All claims for civil penalties under PAGA based on the alleged failure to pay minimum wages; (k) All claims for civil penalties under PAGA based on alleged unlawful deductions and withholdings from employees’ wages in violation of California Labor Code sections 221, 223, and 224; (l) All claims for civil penalties under PAGA based on allegations arising under or relating to client employer and labor contractor liability pursuant to California Labor Code section 2810.3; and (m) Any other claims for civil penalties alleged in the Complaint and in the PAGA Notice, including but not limited to civil penalties under California Labor Code sections 206.5, 210, 225.5, 226.3, 256, 558, 558.1, 1174.5, 1182.12, 1197.1, 1198, 1199, 2699, and IWC Wage Order No. 4-2001, section 20.

6. MOTION FOR PRELIMINARY APPROVAL. The Parties agree that Plaintiff will prepare and file a motion for preliminary approval (“Motion for Preliminary Approval”) that complies with the Court’s current checklist for Preliminary Approvals.

- 6.1 Plaintiff’s Responsibilities. Plaintiff will file all documents necessary for obtaining Preliminary Approval, including: (i) the notice and memorandum in support of the Motion for Preliminary Approval that includes an analysis of the Settlement under *Dunk/Kullar* and a request for approval of the PAGA Settlement under Labor Code Section 2699, subd. (s)(2)); (ii) a proposed Order Granting Preliminary Approval and Approval of PAGA Settlement; (iii) a proposed Class Notice; (iv) a signed declaration from the Administrator attaching its “not to exceed” bid for administering the Settlement and attesting to its willingness to serve; competency; operative procedures for protecting the security of Class Data; amounts of insurance coverage for any data

breach, defalcation of funds or other misfeasance; all facts relevant to any actual or potential conflicts of interest with Class Members; and the nature and extent of any financial relationship with Plaintiff, Class Counsel, or Defense Counsel; (v) signed declarations from Plaintiff confirming willingness and competency to serve and disclosing all facts relevant to any actual or potential conflicts of interest with Class Members, and/or the Administrator; (vi) a signed declaration from Class Counsel attesting to its competency to represent the Class Members; its timely transmission to the LWDA of all necessary PAGA documents (initial notice of violations (Labor Code section 2699.3, subd. (a)), Operative Complaint (Labor Code section 2699, subd. (s)(1)), this Agreement (Labor Code section 2699, subd. (s)(2)); (vi) a redlined version of the parties' Agreement showing all modifications made to the Model Agreement ready for filing with the Court; and (vii) all facts relevant to any actual or potential conflict of interest with Class Members, and/or the Administrator.

- 6.2 Responsibilities of Counsel. Class Counsel is responsible for expeditiously finalizing and filing the Motion for Preliminary Approval no later than 60 days after the full execution of this Agreement; obtaining a prompt hearing date for the Motion for Preliminary Approval; and for appearing in Court to advocate in favor of the Motion for Preliminary Approval. Class Counsel is responsible for delivering the Court's Preliminary Approval to the Administrator.
- 6.3 Duty to Cooperate. If the Court does not grant Preliminary Approval or conditions Preliminary Approval on any material change to this Agreement, Class Counsel and Defense Counsel will expeditiously work together on behalf of the Parties by meeting in person or by telephone, and in good faith, to modify the Agreement and otherwise satisfy the Court's concerns.

7. SETTLEMENT ADMINISTRATION.

- 7.1 Selection of Administrator. The Parties have jointly selected Apex Class Action, LLC to serve as the Administrator and verified that, as a condition of appointment, Apex Class Action, LLC agrees to be bound by this Agreement and to perform, as a fiduciary, all duties specified in this Agreement in exchange for payment of Administration Expenses. The Parties and their Counsel represent that they have no interest or relationship, financial or otherwise, with the Administrator other than a professional relationship arising out of prior experiences administering settlements.
- 7.2 Employer Identification Number. The Administrator shall have and use its own Employer Identification Number for purposes of calculating payroll tax withholdings and providing reports state and federal tax authorities.
- 7.3 Qualified Settlement Fund. The Administrator shall establish a settlement fund that meets the requirements of a Qualified Settlement Fund ("QSF") under US Treasury Regulation section 468B-1.
- 7.4 Notice to Class Members.

- 7.4.1 Not later than 14 days after the Court grants Preliminary Approval, Defendants will deliver the Class Data to the Administrator, in the form of a Microsoft Excel spreadsheet. To protect Class Members' privacy rights, the Administrator must maintain the Class Data in confidence, use the Class Data only for purposes of this Settlement and for no other purpose, and restrict access to the Class Data to Administrator employees who need access to effect and perform under this Agreement. Defendants have a continuing duty to immediately notify Class Counsel if they discover that the Class Data omitted Class Member identifying information and to provide corrected or updated Class Data as soon as reasonably feasible. Without any extension of the deadline by which Defendants must send the Class Data to the Administrator, the Parties and their counsel will expeditiously use best efforts, in good faith, to reconstruct or otherwise resolve any issues related to missing or omitted Class Data. No later than three (3) business days after receipt of the Class Data, the Administrator shall notify Class Counsel that the list has been received and state the number of Class Members, Aggrieved Employees, Workweeks and PAGA Pay Periods in the Class Data.
- 7.4.2 Using best efforts to perform as soon as possible, and in no event later than 14 days after receiving the Class Data, the Administrator will send to all Class Members identified in the Class Data, via first-class USPS mail, the Class Notice in the form attached to this Agreement as Exhibit A. The first page of the Class Notice shall prominently estimate the dollar amounts of any Individual Class Payment and Individual PAGA Payment (if applicable) payable to the Class Member, and the number of Workweeks and PAGA Pay Periods (if applicable) used to calculate these amounts. Before mailing Class Notices, the Administrator shall update Class Member addresses using the National Change of Address database.
- 7.4.3 Not later than 3 business days after the Administrator's receipt of any Class Notice returned by the USPS as undelivered, the Administrator shall re-mail the Class Notice using any forwarding address provided by the USPS. If the USPS does not provide a forwarding address, the Administrator shall conduct a Class Member Address Search, and re-mail the Class Notice to the most current address obtained. The Administrator has no obligation to make further attempts to locate or send the Class Notice to Class Members whose Class Notice is returned by the USPS a second time.
- 7.4.4 The deadlines for Class Members' written objections, Challenges to Workweeks, and Requests for Exclusion will be extended for Class Members whose notices are re-mailed. Class Members to whom Class Notices are resent after having been returned undeliverable to the Administrator shall have their deadline extended an additional 14 calendar days beyond the Response Deadline. The Administrator will inform the Class Member of the extended deadline with the re-mailed Class Notice.

- 7.4.5 If the Administrator, Defendants or Class Counsel is contacted by or otherwise discovers any persons who believe they should have been included in the Class Data and should have received Class Notice, the Parties will expeditiously meet and confer in person or by telephone, and in good faith in an effort to agree on whether to include them as Class Members. If the Parties agree, then such persons will be Class Members entitled to the same rights as other Class Members, and the Administrator will send, via email or overnight delivery, a Class Notice requiring them to exercise options under this Agreement not later than 14 days after receipt of Class Notice, or the deadline dates in the Class Notice, whichever are later.

7.5 Requests for Exclusion (Opt-Outs).

- 7.5.1 Class Members who wish to exclude themselves (opt-out of) the Class Settlement must send the Administrator, by fax, email, or mail, a signed written Request for Exclusion not later than the Response Deadline. A Request for Exclusion is a letter from a Class Member or his/her representative that reasonably communicates the Class Member's election to be excluded from the Settlement and includes the Class Member's name, address and email address or telephone number. To be valid, a Request for Exclusion must be timely faxed, emailed, or postmarked by the Response Deadline.
- 7.5.2 The Administrator may not reject a Request for Exclusion as invalid because it fails to contain all the information specified in the Class Notice. The Administrator shall accept any Request for Exclusion as valid if the Administrator can reasonably ascertain the identity of the person as a Class Member and the Class Member's desire to be excluded. The Administrator's determination shall be final and not appealable or otherwise susceptible to challenge. If the Administrator has reason to question the authenticity of a Request for Exclusion, the Administrator may demand additional proof of the Class Member's identity. The Administrator's determination of authenticity shall be final and not appealable or otherwise susceptible to challenge.
- 7.5.3 Every Class Member who does not submit a timely and valid Request for Exclusion is deemed to be a Participating Class Member under this Agreement, entitled to all benefits and bound by all terms and conditions of the Settlement, including the Participating Class Members' Releases under Paragraphs 5.2 and 5.3 of this Agreement, regardless whether the Participating Class Member actually receives the Class Notice or objects to the Settlement.
- 7.5.4 Every Class Member who submits a valid and timely Request for Exclusion is a Non-Participating Class Member and shall not receive an Individual Class Payment or have the right to object to the class action components of the Settlement. Because future PAGA claims are subject to claim preclusion upon entry of the Judgment, Non-Participating Class Members who are Aggrieved

Employees are deemed to release the claims identified in Paragraph 5.3 of this Agreement and are eligible for an Individual PAGA Payment.

- 7.6 Challenges to Calculation of Workweeks Each Class Member shall have until the Response Deadline to challenge the number of Class Workweeks allocated to the Class Member in the Class Notice. The Class Member may challenge the allocation by communicating with the Administrator via fax, email, or mail. The Administrator must encourage the challenging Class Member to submit supporting documentation. In the absence of any contrary documentation, the Administrator is entitled to presume that the Workweeks contained in the Class Notice are correct so long as they are consistent with the Class Data. The Administrator's determination of each Class Member's allocation of Workweeks shall be final and not appealable or otherwise susceptible to challenge. The Administrator shall promptly provide copies of all challenges to calculation of Workweeks to Defense Counsel and Class Counsel and the Administrator's determination of the challenges.
- 7.7 Objections to Settlement.
- 7.7.1 Only Participating Class Members may object to the class action components of the Settlement and this Agreement, including contesting the fairness of the Settlement, and/or amounts requested for the Class Counsel Fees Payment, Class Counsel Litigation Expenses Payment, Administration Expenses Payment, and Class Representative Service Payment.
- 7.7.2 Participating Class Members may send written objections to the Administrator, by fax, email, or mail no later than the Response Deadline. In the alternative, Participating Class Members may appear in Court (or hire an attorney to appear in Court) to present oral objections at the Final Approval Hearing.
- 7.7.3 Non-Participating Class Members have no right to object to any of the class action components of the Settlement.
- 7.8 Administrator Duties. The Administrator has a duty to perform or observe all tasks to be performed or observed by the Administrator contained in this Agreement or otherwise.
- 7.8.1 Website, Email Address and Toll-Free Number. The Administrator will establish, maintain, and use a website to post information of interest to Class Members including the date, time, and location for the Final Approval Hearing and copies of the Settlement Agreement, Motion for Preliminary Approval, the Preliminary Approval, the Class Notice, the Motion for Final Approval, the Final Approval and the Judgment. The Administrator will also maintain and monitor an email address and a toll-free telephone number to receive Class Member calls, faxes, and emails.

- 7.8.2 Requests for Exclusion (Opt-outs) and Exclusion List. The Administrator will promptly review on a rolling basis Requests for Exclusion to ascertain their validity. Not later than 5 days after the expiration of the deadline for submitting Requests for Exclusion, the Administrator shall email a list to Class Counsel and Defense Counsel containing (a) the names and other identifying information of Class Members who have timely submitted valid Requests for Exclusion (“Exclusion List”); (b) the names and other identifying information of Class Members who have submitted invalid Requests for Exclusion; (c) copies of all Requests for Exclusion from Settlement submitted (whether valid or invalid).
- 7.8.3 Weekly Reports. The Administrator must, on a weekly basis, provide written reports to Class Counsel and Defense Counsel that, among other things, tally the number of: Class Notices mailed or re-mailed, Class Notices returned undelivered, Requests for Exclusion (whether valid or invalid) received, objections received, challenges to Workweeks received and/or resolved, and checks mailed for Individual Class Payments and Individual PAGA Payments (“Weekly Report”). The Weekly Reports must include and provide the Administrator’s assessment of the validity of Requests for Exclusion and attach copies of all Requests for Exclusion and objections received.
- 7.8.4 Administrator’s Declaration. Not later than 14 days before the date by which Plaintiff is required to file the Motion for Final Approval of the Settlement, the Administrator will provide to Class Counsel and Defense Counsel a signed declaration suitable for filing in Court attesting to its due diligence and compliance with all of its obligations under this Agreement, including, but not limited to, its mailing of Class Notice, the Class Notices returned as undelivered, the re-mailing of Class Notices, attempts to locate Class Members, the total number of Requests for Exclusion from Settlement it received (both valid or invalid), and the number of written objections. The declaration shall attach the Exclusion List. The Administrator will supplement its declaration as needed or requested by the Parties and/or the Court. Class Counsel is responsible for filing the Administrator’s declaration(s) in Court.
- 7.8.5 Final Report by Settlement Administrator. Within 10 days after the Administrator disburses all funds in the Gross Settlement Amount, the Administrator will provide Class Counsel and Defense Counsel with a final report detailing its disbursements by employee identification number only of all payments made under this Agreement. At least 15 days before any deadline set by the Court, the Administrator will prepare, and submit to Class Counsel and Defense Counsel, a signed declaration suitable for filing in Court attesting to its disbursement of all payments required under this Agreement. Class Counsel is responsible for filing the Administrator’s declaration in Court.

8. DEFENDANT'S RIGHT TO WITHDRAW. If the number of valid Requests for Exclusion identified in the Exclusion List exceeds ten percent (10%) of the total of all Class Members, Defendants may, but are not obligated to, elect to withdraw from the Settlement. The Parties agree that, if Defendants withdraw, the Settlement shall be void ab initio, have no force or effect whatsoever, and that none of the Parties will have any further obligation to perform under this Agreement; provided, however, Defendants will remain responsible for paying all Settlement Administration Expenses incurred to that point. Defendants must notify Class Counsel and the Court of their election to withdraw not later than seven (7) days after the Administrator sends the final Exclusion List to Defense Counsel; late elections will have no effect.

9. MOTION FOR FINAL APPROVAL. Not later than 16 court days before the calendared Final Approval Hearing, Plaintiff will file in Court a motion for final approval of the Settlement that includes a request for approval of the PAGA settlement under Labor Code section 2699, subd. (s), a Proposed Final Approval Order, and a proposed Judgment (collectively "Motion for Final Approval"). Plaintiff shall provide a draft of the proposed final order and judgment to Defense Counsel not later than three (3) days before filing the Motion for Final Approval. Class Counsel and Defense Counsel will expeditiously meet and confer in person or by telephone, and in good faith, to resolve any disagreements concerning the Motion for Final Approval.

9.1 Response to Objections. Each Party retains the right to respond to any objection raised by a Participating Class Member, including the right to file responsive documents in Court no later than five (5) court days prior to the Final Approval Hearing, or as otherwise ordered or accepted by the Court.

9.2 Duty to Cooperate. If the Court does not grant Final Approval or conditions Final Approval on any material change to the Settlement (including, but not limited to, the scope of release to be granted by Class Members), the Parties will expeditiously work together in good faith to address the Court's concerns by revising the Agreement as necessary to obtain Final Approval. The Court's decision to award less than the amounts requested for the Class Representative Service Payments, Class Counsel Fees Payment, Class Counsel Litigation Expenses Payment, and/or Administration Expenses Payment shall not constitute a material modification to the Agreement within the meaning of this paragraph. If the Settlement is not approved by the Court for any reason, the Parties agree to attend mediation before the same mediator (Hon. Angela M. Bradstreet (Ret.)) or another mutually agreed-upon mediator, in an effort to reach a settlement that will be approved by the Court.

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

9.4 Waiver of Right to Appeal. Provided the Judgment is consistent with the terms and conditions of this Agreement, specifically including the Class Counsel Fees Payment and Class Counsel Litigation Expenses Payment reflected in this Settlement, the Parties, their respective counsel, and all Participating Class Members who did not object to the Settlement as provided in this Agreement, waive all rights to appeal from the Judgment, including all rights to post-judgment and appellate proceedings, the right to file motions to vacate judgment, motions for new trial, extraordinary writs, and appeals. The waiver of appeal does not include any waiver of the right to oppose such motions, writs or appeals. If an objector appeals the Judgment, the Parties' obligations to perform under this Agreement will be suspended until such time as the appeal is finally resolved and the Judgment becomes final, except as to matters that do not affect the amount of the Net Settlement Amount.

9.5 Appellate Court Orders to Vacate, Reverse, or Materially Modify Judgment. If the reviewing Court vacates, reverses, or modifies the Judgment in a manner that requires a material modification of this Agreement (including, but not limited to, the scope of release to be granted by Class Members), this Agreement shall be null and void. The Parties shall nevertheless expeditiously work together in good faith to address the appellate court's concerns and to obtain Final Approval and entry of Judgment, sharing, on a 50-50 basis, any additional Administration Expenses reasonably incurred after remittitur. An appellate decision to vacate, reverse, or modify the Court's award of the Class Representative Service Payments or any payments to Class Counsel shall not constitute a material modification of the Judgment within the meaning of this paragraph, as long as the Gross Settlement Amount remains unchanged.

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

11. ADDITIONAL PROVISIONS.

11.1 No Admission of Liability. This Agreement represents a compromise and settlement of highly disputed claims. Nothing in this Agreement is intended or should be construed as an admission by Defendants that any of the allegations in the Operative Complaint have merit or that Defendants have any liability for any claims asserted; nor should it be intended or construed as an admission by Plaintiff that Defendants' defenses in the Action have merit. The Parties agree that class certification and representative treatment is for purposes of this Settlement only. If for any reason the Court does not grant Preliminary Approval, grant Final Approval or enter Judgment, Defendants reserve the right to contest certification of any class for any reasons, and Defendants reserve all available defenses to the claims in the Action, and Plaintiff reserves the right to move for class certification on any grounds available and to contest Defendants' defenses. The Settlement, this Agreement and Parties' willingness to settle the Action will have no bearing on, and will not be admissible in connection with, any litigation (except for proceedings to enforce or effectuate the Settlement and this Agreement). **No Subsequent PAGA Penalty Rates.** The Parties expressly agree that this Settlement

cannot be used to support any claim for subsequent penalty violation rates under PAGA in any subsequent litigation.

- 11.2 Confidentiality Prior to Preliminary Approval. Plaintiff, Class Counsel, Defendants and Defense Counsel separately agree that, until the Motion for Preliminary Approval of Settlement is filed, they and each of them will not disclose, disseminate and/or publicize, or cause or permit another person to disclose, disseminate or publicize, any of the terms of the Agreement directly or indirectly, specifically or generally, to any person, corporation, association, government agency, or other entity except: (1) to the Parties' attorneys, accountants, or spouses, all of whom will be instructed to keep this Agreement confidential; (2) counsel in a related matter; (3) to the extent necessary to report income to appropriate taxing authorities; (4) in response to a court order or subpoena; (5) in response to an inquiry or subpoena issued by a state or federal government agency; or (6) to Defendants' lenders and partners. Each Party agrees to immediately notify the other Party of any judicial or agency order, inquiry, or subpoena seeking such information. Plaintiff, Class Counsel, Defendants and Defense Counsel separately agree not to, directly or indirectly, initiate any conversation or other communication, before the filing of the Motion for Preliminary Approval, with any third party regarding this Agreement or the matters giving rise to this Agreement except to respond only that "the matter was resolved," or words to that effect. This paragraph does not restrict Class Counsel's communications with Class Members in accordance with Class Counsel's ethical obligations owed to Class Members.
- 11.3 No Solicitation. The Parties separately agree that they and their respective counsel and employees will not solicit any Class Member to opt out of or object to the Settlement, or appeal from the Judgment. Nothing in this paragraph shall be construed to restrict Class Counsel's ability to communicate with Class Members in accordance with Class Counsel's ethical obligations owed to Class Members.
- 11.4 Integrated Agreement. Upon execution by all Parties and their counsel, this Agreement together with its attached exhibits shall constitute the entire agreement between the Parties relating to the Settlement, superseding any and all oral representations, warranties, covenants, or inducements made to or by any Party.
- 11.5 Attorney Authorization. Class Counsel and Defense Counsel separately warrant and represent that they are authorized by Plaintiff and Defendants, respectively, to take all appropriate action required or permitted to be taken by such Parties pursuant to this Agreement to effectuate its terms, and to execute any other documents reasonably required to effectuate the terms of this Agreement including any amendments to this Agreement.
- 11.6 Cooperation. The Parties and their counsel will cooperate with each other and use their best efforts, in good faith, to implement the Settlement by, among other things, modifying the Settlement Agreement, submitting supplemental evidence and supplementing points and authorities as requested by the Court. In the event the

Parties are unable to agree upon the form or content of any document necessary to implement the Settlement, or on any modification of the Agreement that may become necessary to implement the Settlement, the Parties will seek the assistance of a mediator and/or the Court for resolution.

- 11.7 No Prior Assignments. The Parties separately represent and warrant that they have not directly or indirectly assigned, transferred, encumbered, or purported to assign, transfer, or encumber to any person or entity and portion of any liability, claim, demand, action, cause of action, or right released and discharged by the Party in this Settlement.
- 11.8 No Tax Advice. Neither Plaintiff, Class Counsel, Defendants, nor Defense Counsel are providing any advice regarding taxes or taxability, nor shall anything in this Settlement be relied upon as such within the meaning of United States Treasury Department Circular 230 (31 CFR Part 10, as amended) or otherwise.
- 11.9 Modification of Agreement. This Agreement, and all parts of it, may be amended, modified, changed, or waived only by an express written instrument signed by all Parties or their representatives, and approved by the Court.
- 11.10 Agreement Binding on Successors. This Agreement will be binding upon, and inure to the benefit of, the successors of each of the Parties.
- 11.11 Applicable Law. All terms and conditions of this Agreement and its exhibits will be governed by and interpreted according to the internal laws of the State of California, without regard to conflict of law principles.
- 11.12 Cooperation in Drafting. The Parties have cooperated in the drafting and preparation of this Agreement. This Agreement will not be construed against any Party on the basis that the Party was the drafter or participated in the drafting.
- 11.13 Confidentiality. To the extent permitted by law, all agreements made, and orders entered during Action and in this Agreement relating to the confidentiality of information shall survive the execution of this Agreement.
- 11.14 Enforcement Action. In the event that one or more of the Parties initiates any legal action or other proceeding against any other Party or Parties to enforce the terms of this Agreement or to declare rights and/or obligations under this Agreement, the successful Party or Parties will be entitled to recover from the unsuccessful Party or Parties reasonable attorneys' fees and costs, including expert witness fees incurred in connection with any enforcement action.
- 11.15 Use and Return of Class Data. Information provided to Class Counsel pursuant to Cal. Evid. Code §1152, and all copies and summaries of the Class Data provided to Class Counsel by Defendants in connection with the mediation, other settlement negotiations, or in connection with the Settlement, may be used only with respect to

this Settlement, and no other purpose, and may not be used in any way that violates any existing contractual agreement, statute, or rule of court. Not later than 90 days after the date when the Court discharges the Administrator's obligation to provide a Declaration confirming the final pay out of all Settlement funds, Plaintiff shall destroy, all paper and electronic versions of Class Data received from Defendants unless, prior to the Court's discharge of the Administrator's obligation, Defendants make a written request to Class Counsel for the return, rather than the destructions, of Class Data.

- 11.16 Headings. The descriptive heading of any section or paragraph of this Agreement is inserted for convenience of reference only and does not constitute a part of this Agreement.
- 11.17 Calendar Days. Unless otherwise noted, all reference to "days" in this Agreement shall be to calendar days. In the event any date or deadline set forth in this Agreement falls on a weekend or federal legal holiday, such date or deadline shall be on the first business day thereafter.
- 11.18 Notice. All notices, demands or other communications between the Parties in connection with this Agreement will be in writing and deemed to have been duly given as of the third business day after mailing by United States mail, or the day sent by email or messenger, addressed as follows:

To Plaintiff:

Matthew J. Matern
Matthew W. Gordon
Isabelle C. Shepard
MATERN LAW GROUP, PC
2101 E. El Segundo Boulevard, Suite 403
El Segundo, California 90245
mmatern@maternlawgroup.com
mgordon@maternlawgroup.com
ishepard@maternlawgroup.com

To Defendant Populus Group, LLC:

Brian P. Long
SEYFARTH SHAW LLP
601 South Figueroa Street, Suite 3300
Los Angeles, California 90017
bplong@seyfarth.com

To Defendant Samsung Electronics America, Inc.:

Michael J. Nader
Eric F. Della Santa
OGLETREE, DEAKINS, NASH,
SMOAK & STEWART, P.C.
400 Capitol Mall, Suite 2800
Sacramento, CA 95814
michael.nader@ogletree.com
eric.dellasanta@ogletree.com

- 11.19 Execution in Counterparts. This Agreement may be executed in one or more counterparts by facsimile, electronically (i.e., DocuSign), or email which for purposes of this Agreement shall be accepted as an original. All executed counterparts and each of them will be deemed to be one and the same instrument if counsel for the Parties will exchange between themselves signed counterparts. Any executed counterpart will be admissible in evidence to prove the existence and contents of this Agreement.
- 11.20 Stay of Litigation. The Parties agree that upon the execution of this Agreement the litigation shall be stayed, except to effectuate the terms of this Agreement. The Parties further agree that, upon the signing of this Agreement, pursuant to Code of Civil Procedure section 583.330(a), the time within which the Action must be brought to trial shall be extended by that period of time from the date of execution of this Agreement to the date on which the Court enters judgment or the date on which the Court enters an order declining to grant approval of this Agreement, and that said period of time shall not be included in the computation of the five-year period specified in Code of Civil Procedure section 583.310.
- 11.21 **Nullification.** This Agreement shall become null and void, and any order or judgment entered in furtherance thereof shall be treated as void ab initio, if: (1) the Court denies Preliminary Approval of the Settlement; (2) the Court denies Final Approval of the Settlement; (3) the Court refuses to enter Judgment; or (4) the Settlement does not become final for any other reason. In such event, none of the Parties will have any further obligation to perform under this Agreement, the Parties shall be returned to their respective positions as of the date immediately prior to the signing of this Agreement, and nothing in this Agreement may be used against any Party in any subsequent proceeding. Notwithstanding the foregoing, the nullification of this agreement shall not affect, impair, or negate the extension of the five-year deadline to bring the case to trial pursuant to Paragraph 11.20.

Dated: August, 4th, 2026

Daniel Roessler
Daniel Roessler (Aug 4, 2026 21:25:18 PDT)
Plaintiff Daniel Roessler

Dated: August 10th, 2026



Defendant Populus Group, LLC

By: James Mann

Its: CFO

Dated: _____, 2026

Defendant Samsung Electronics America, Inc.

By: _____

Its: _____

Approved as to Form and Content:

Dated: August 5, 2026

MATERN LAW GROUP, PC

By: 

MATTHEW J. MATERN

MATTHEW W. GORDON

ISABELLE C. SHEPARD

Attorneys for Plaintiff Daniel Roessler

Dated: August 10, 2026

SEYFARTH SHAW LLP

By: 

BRIAN P. LONG

Attorneys for Defendant Populus Group, LLC

Dated: _____, 2025

OGLETREE, DEAKINS, NASH, SMOAK &
STEWART, P.C.

By: _____

MICHAEL J. NADER

ERIC F. DELLA SANTA

Attorneys for Defendant Samsung Electronics
America, Inc.

Dated: _____, 2026

Defendant Populus Group, LLC

By: _____

Its: _____

Dated: August 7, 2026

Defendant Samsung Electronics America, Inc.

By: Nick DiFonzo

Its: SVP Human Resources

Approved as to Form and Content:

Dated: August 5, 2026

MATERN LAW GROUP, PC

By: _____

MATTHEW J. MATERN

MATTHEW W. GORDON

ISABELLE C. SHEPARD

Attorneys for Plaintiff Daniel Roessler

Dated: _____, 2025

SEYFARTH SHAW LLP

By: _____

BRIAN P. LONG

Attorneys for Defendant Populus Group, LLC

Dated: August 7, 2026

OGLETREE, DEAKINS, NASH, SMOAK &
STEWART, P.C.

By: _____

MICHAEL J. NADER

ERIC F. DELLA SANTA

Attorneys for Defendant Samsung Electronics
America, Inc.

EXHIBIT A

COURT APPROVED NOTICE OF CLASS ACTION AND PAGA SETTLEMENT AND HEARING DATE FOR FINAL COURT APPROVAL

Daniel Roessler vs. Populus Group, LLC, et al., Los Angeles Superior Court Case No. 24STCV32796

The Superior Court for the State of California authorized this Notice. Read it carefully!
It's not junk mail, spam, an advertisement or solicitation by a lawyer. You are not being sued.

You may be eligible to receive money from an employee class action lawsuit (“Action”) against Defendants Populus Group, LLC (“Populus”) and Samsung Electronics America, Inc. (“SEA”) (collectively “Defendants”) for alleged wage and hour violations. The Action was filed by a former employee Plaintiff Daniel Roessler (“Plaintiff”) and seeks payment of back wages and other relief for a class consisting of (i) all current and former hourly-paid, non-exempt employees of Defendant SEA in the State of California at any time during the Class Period (December 12, 2020 to April 7, 2026), and (ii) all current and former hourly-paid, non-exempt employees of Defendant Populus who were assigned to work at Defendant SEA in the State of California at any time during the Class Period. The Action also seeks penalties under the California Private Attorneys General Act (“PAGA”) for (i) all current and former hourly-paid, non-exempt employees of Defendant SEA in the State of California at any time during the PAGA Period (October 8, 2023 to April 7, 2026), and (b) all current and former hourly-paid, non-exempt employees of Defendant Populus who were assigned to work at Defendant SEA in the State of California at any time during the PAGA Period. (“Aggrieved Employees”). The proposed settlement has two main parts: (1) a class settlement requiring Defendants to fund individual class payments, and (2) a PAGA settlement requiring Defendants to fund individual PAGA payments and pay penalties to the California Labor and Workforce Development Agency (“LWDA”).

Based on Defendants’ records, and the parties’ current assumptions, **your individual class payment is estimated to be \$XXXXXX (less withholding) and your individual PAGA payment is estimated to be \$XXXXXX**. The actual amount you may receive likely will be different and will depend on a number of factors. (If no amount is stated for your individual PAGA payment, then according to Defendants’ records you are not eligible for an individual PAGA payment under the settlement because you didn’t work during the PAGA Period.)

The above estimates are based on Defendants’ records showing that **you worked XXXXXX workweeks** during the Class Period and **you worked XXXXXX pay periods** during the PAGA Period. If you believe that you worked more workweeks during the Class Period, you can submit a challenge by the deadline date. See Section IV of this Notice.

The Court has already preliminarily approved the proposed settlement and approved this notice. The Court has not yet decided whether to grant final approval. Your legal rights are affected whether you act or not act. Read this notice carefully. You will be deemed to have carefully read and understood it. At the final approval hearing, the Court will decide whether to finally approve the settlement and how much of the settlement will be paid to Plaintiff and Plaintiff’s attorneys (“Class Counsel”). The Court will also decide whether to enter a judgment that requires Defendants to make payments under the settlement and requires Class Members and Aggrieved Employees to give up their rights to assert certain claims against Defendants.

If you are a Class Member, you have two basic options under the settlement:

- (1) Do Nothing.** You don’t have to do anything to participate in the proposed settlement and be eligible for an individual class payment and/or an individual PAGA payment. As a participating class member, though, you will give up your right to assert Class Period wage claims against Defendants.

- (2) Opt Out of the Class Settlement.** You can exclude yourself from the class settlement (opt out) by submitting a written request for exclusion or otherwise notifying the Administrator in writing. If you opt out of the settlement, you will not receive an individual class payment. You will, however, preserve your right to personally pursue Class Period wage claims against Defendants, and, if you are an Aggrieved Employee, remain eligible for an individual PAGA payment. You cannot opt out of the PAGA portion of the proposed settlement.

Defendants will not retaliate against you for any actions you take with respect to the proposed settlement.

SUMMARY OF YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT

You do not have to do anything to participate in the Settlement.	If you do nothing, you will be a Participating Class Member, eligible for an individual class payment and an individual PAGA payment (if any). In exchange, you will give up your right to assert the wage claims against Defendants that are covered by this settlement (“Released Class Claims,” as defined fully below).
You can opt out of the class settlement but not the PAGA settlement. The opt-out deadline is XXXXX.	If you don’t want to fully participate in the proposed settlement, you can opt out of the class settlement by sending the Administrator a written request for exclusion. Once excluded, you will be a Non-Participating Class Member and no longer eligible for an individual class payment. Non-Participating Class Members cannot object to any portion of the proposed settlement. See Section VI of this notice. You cannot opt out of the PAGA portion of the proposed settlement. Defendants must pay individual PAGA payments to all Aggrieved Employees, and the Aggrieved Employees must give up their rights to pursue Released PAGA Claims (defined below).
Participating Class Members can object to the class settlement but not the PAGA settlement. Written objections must be submitted by XXXXX.	All Class Members who do not opt out (“Participating Class Members”) can object to any aspect of the proposed settlement. The Court’s decision whether to finally approve the settlement will include a determination of how much will be paid to Class Counsel and Plaintiff who pursued the Action on behalf of the Class. You are not personally responsible for any payments to Class Counsel or Plaintiff, but every dollar paid to Class Counsel and Plaintiff reduces the overall amount paid to Participating Class Members. You can object to the amounts requested by Class Counsel or Plaintiff if you think they are unreasonable. See Section VII of this notice.
You can participate in the Final Approval Hearing.	The Court’s final approval hearing is scheduled to take place on XXXXX. You don’t have to attend but you do have the right to appear (or hire an attorney to appear on your behalf at your own cost), in person, by telephone or by using the Court’s virtual appearance platform. Participating Class Members can verbally object to the settlement at the final approval hearing. See Section VIII of this notice.
You can challenge the calculation of your Workweeks. Written challenges	The amount of your individual class payment and individual PAGA payment (if any) depends on how many workweeks you worked at least one day during the Class Period and how many pay periods you worked at least one day during the PAGA Period, respectively. The number of Class Period workweeks and number of PAGA Period pay periods you worked according to Defendants’ records is stated on the first page of this notice. If you disagree with the

must be submitted by XXXXX.	number of Class Period workweeks, you must challenge it by XXXXX . See Section IV of this notice.
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I. WHAT IS THE ACTION ABOUT?

Plaintiff is a former employee of Defendants. The Action accuses Defendants of violating California labor laws by failing to provide required meal periods, failing to provide required rest periods, failing to pay overtime wages, failing to pay minimum wages, failing to pay all wages due to discharged and quitting employees, failing to furnish accurate itemized wage statements, failing to indemnify employees for necessary expenditures incurred in discharge of duties, and unfair and unlawful business practices. Based on the same claims, Plaintiff has also asserted a claim for civil penalties under the California Private Attorneys General Act (Lab. Code, § 2698, et seq.). Plaintiff is represented by attorneys in the Action: Matern Law Group, PC, including Matthew J. Matern, Matthew W. Gordon, and Isabelle C. Shepard.

Defendants strongly deny violating any laws or failing to pay any wages and contends it complied with all applicable laws.

II. WHAT DOES IT MEAN THAT THE ACTION HAS SETTLED?

So far the Court has made no determination whether Defendants or Plaintiff are correct on the merits. In the meantime, Plaintiff and Defendants hired an experienced, neutral mediator in an effort to resolve the Action by negotiating an agreement (settle the case) rather than continuing the expensive and time-consuming process of litigation. The negotiations were successful. By signing a settlement agreement and agreeing to ask the Court to enter a judgment ending the Action, Plaintiff and Defendants have negotiated a proposed settlement that is subject to the Court's final approval. Both sides agree the proposed settlement is a compromise of disputed claims. By agreeing to settle, Defendants do not admit any violations or concede the merit of any claims. Plaintiff and Class Counsel strongly believe the settlement is a good deal for you because they believe that: (1) Defendants have agreed to pay a fair, reasonable and adequate amount considering the strength of the claims and the risks and uncertainties of continued litigation; and (2) settlement is in the best interests of the Class Members. The Court preliminarily approved the proposed settlement as fair, reasonable and adequate, authorized this Notice, and scheduled a hearing to determine final approval.

III. WHAT ARE THE IMPORTANT TERMS OF THE PROPOSED SETTLEMENT?

1. Defendants Will Pay \$950,000.00 as the Gross Settlement Amount. Defendants have agreed to deposit the Gross Settlement Amount of \$950,000 into an account controlled by the Administrator of the settlement. The Administrator will use the Gross Settlement Amount to pay the individual class payments, individual PAGA payments, a class representative service payment, Class Counsel's attorneys' fees and expenses, the Administrator's expenses, and penalties to be paid to the LWDA. Assuming the Court grants final approval, Defendants will fund the Gross Settlement Amount not more than 14 days after the judgment entered by the Court becomes final. The judgment will be final on the date the Court enters judgment, or a later date if Participating Class Members object to the proposed settlement or the judgment is appealed.
2. Court Approved Deductions from Gross Settlement Amount. At the final approval hearing, Class Counsel will ask the Court to approve the following deductions from the Gross Settlement Amount, the amounts of which will be decided by the Court:
 - A. Up to \$316,666.67 (one-third of the Gross Settlement Amount) to Class Counsel for attorneys' fees and up to \$40,000.00 for their litigation expenses. To date, Class Counsel have worked and incurred expenses on the Action without payment.

- B. Up to \$10,000.00 to Plaintiff as a class representative service payment for filing the Action, working with Class Counsel and representing the Class. A class representative service payment will be the only monies Plaintiff will receive other than Plaintiff's individual class payment and any individual PAGA payment.
- C. Up to \$10,000.00 to the Administrator for services administering the settlement.
- D. Up to \$25,000.00 for PAGA penalties, allocated 65% to the LWDA and 35% to individual PAGA payments to Aggrieved Employees based on their pay periods during the PAGA Period.

Participating Class Members have the right to object to any of these deductions except the PAGA penalties. The Court will consider all objections.

- 3. Net Settlement Amount Distributed to Class Members. After making the above deductions in amounts approved by the Court, the Administrator will distribute the rest of the Gross Settlement Amount (the "Net Settlement Amount") by making individual class payments to Participating Class Members based on their Class Period workweeks.
- 4. Taxes Owed on Payments to Class Members. Plaintiff and Defendants are asking the Court to approve an allocation of 20% of each individual class payment to taxable wages ("Wage Portion") and 80% to interest and penalties ("Non-Wage Portion"). The Wage Portion is subject to withholdings and will be reported on IRS W-2 Forms. Defendants will separately pay employer payroll taxes it owes on the Wage Portion. The individual PAGA payments are counted as penalties rather than wages for tax purposes. The Administrator will report the individual PAGA payments and the Non-Wage Portion of the individual class payments on IRS 1099 Forms.

Although Plaintiff and Defendants have agreed to these allocations, neither side is giving you any advice on whether your payments are taxable or how much you might owe in taxes. You are responsible for paying all taxes (including penalties and interest on back taxes) on any payments received from the proposed settlement. You should consult a tax advisor if you have any questions about the tax consequences of the proposed settlement.

- 5. Need to Promptly Cash Payment Checks. The front of every check issued for individual class payments and individual PAGA payments will show the date when the check expires (the void date). If you don't cash it by the void date, your check will be automatically cancelled, and the monies will be deposited to the State of California Unclaimed Property Division in your name.
- 6. Requests for Exclusion from the Class Settlement (Opt Outs). You will be treated as a Participating Class Member, participating fully in the class settlement, unless you notify the Administrator in writing, not later than **XXXXXX**, that you wish to opt out. The easiest way to notify the Administrator is to send a written and signed request for exclusion by the **XXXXXX** response deadline. The request for exclusion should be a letter from the Class Member or Class Member's representative setting forth the Class Member's name, present address, telephone number, and a simple statement electing to be excluded from the settlement. Class Members who opt out will not receive individual class payments, but will preserve their rights to personally pursue wage and hour claims against Defendants.

You cannot opt out of the PAGA portion of the settlement. Class Members who opt out of the class settlement remain eligible for individual PAGA payments and are required to give up their right to assert PAGA claims against Defendants based on the PAGA Period facts alleged in the Action.

- 7. The Proposed Settlement Will be Void if the Court Denies Final Approval. It is possible the Court will not grant final approval of the settlement or not enter a judgment. It is also possible the Court will enter a judgment that is reversed on appeal. Plaintiff and Defendants have agreed

that, in either case, the settlement will be void, Defendant will not pay any money, and Class Members will not release any claims against Defendants.

8. Administrator. The Court has appointed a neutral company, Apex Class Action, LLC (the “Administrator”), to send this notice, calculate and make payments, and process Class Members’ requests for exclusion. The Administrator will also decide Class Member challenges over Workweeks, mail and re-mail settlement checks and tax forms, and perform other tasks necessary to administer the settlement. The Administrator’s contact information is contained in Section IX of this notice.
9. Participating Class Members’ Release. After the Judgment is final and Defendants have fully funded the Gross Settlement Amount (and separately paid all employer payroll taxes), Participating Class Members will be legally barred from asserting any of the claims released under the settlement. This means that unless you opted out by validly excluding yourself from the class settlement, you cannot sue, continue to sue or be part of any other lawsuit against Defendant or related entities for wages based on the Class Period facts and PAGA penalties based on PAGA Period facts, as alleged in the Action and resolved by this settlement.

The Participating Class Members will be bound by the following release:

All Participating Class Members, on behalf of themselves and their respective former and present representatives, agents, attorneys, administrators, successors and assigns, release Defendants Populus Group, LLC and Samsung Electronics America, Inc., and their respective past, present, and/or future, direct and/or indirect, owners, officers, directors, members, managers, exempt-level employees, agents, representatives, attorneys, insurers, parent companies, benefit plans, subsidiaries, affiliates, successors, and assigns (“Released Parties”) from all claims that were alleged, or reasonably could have been alleged, based on the facts and allegations in the Operative Complaint that are alleged to have occurred during the Class Period (“Released Class Claims”). “Released Class Claims” shall mean the claims settled and released by the Participating Class Members pursuant to the Class Settlement, which are all claims and/or causes of action arising during the Class Period by Participating Class Members against the Released Parties that were or could have been alleged based on the allegations in the Complaint alleging violations of California Labor Code sections 201, 202, 203, 210, 226, 226(a), 226(e), 226.7, 510, 512, 558, 558.1, 1174, 1174.5, 1194, 1194.2, 1197, 1197.1, 1198, 2802, and 2810.3, and the applicable IWC Wage Orders, including inter alia, Wage Order No. 4-2001, including and not limited to: (a) All claims for unpaid wages, including claims for minimum, overtime, and double-time wages, the alleged failure to pay for all time worked, the alleged failure to pay for all time worked at correct rates, and the alleged failure to pay for off-the-clock work, including pre-shift work, post-shift work, and work during meal and rest periods; (b) All claims for off-the-clock work, including claims of unpaid pre- and post-shift work, responding to work-related communications, and alleged improper deductions of time worked and meal breaks taken; (c) All claims for meal period violations, including claims for short, late, missed, interrupted, and/or improperly controlled meal periods, the failure to pay premium wages, the failure to pay premium wages at the correct regular rates, and the failure to properly record meal periods; (d) All claims for rest break violations, including claims for short, late, missed, interrupted, and/or improperly controlled rest breaks, the failure to pay premium wages, and the failure to pay premium wages at the correct regular rates; (e) All claims for the untimely payment of final wages and associated waiting time penalties under California Labor Code sections 201, 202, and 203; (f) All claims for unreimbursed business expenses in violation of California Labor Code section 2802; (g) All claims for improper or inaccurate itemized wage statements, including any alleged violations of California Labor Code section 226(a)(1)–(9); (h) All claims for the alleged failure to keep accurate records in violation of California Labor Code sections 226, 1174, and 1174.5 and IWC Wage Order No. 4-2001, section 7; (i) All claims under California Business and Professions Code section 17200 et seq. premised on the facts, claims, and causes of action alleged in the Complaint; (j) All claims arising under or relating to client employer and labor contractor liability pursuant to California Labor Code section 2810.3; and (k) All claims for statutory penalties, liquidated damages, restitution, and equitable and declaratory relief based on the allegations in the Complaint, including but not limited to penalties pursuant to California Labor Code sections 203, 226(e), 226.3, 558, 558.1, 1174.5, 1194.2, 1197.1, and any other applicable statutory penalty provisions of the California Labor Code and IWC Wage Orders. Except as

set forth below regarding the Released PAGA Claims, Participating Class Members do not release any other claims, including claims for vested benefits, wrongful termination, violation of the Fair Employment and Housing Act, unemployment insurance, disability, social security, or workers' compensation or claims based on events occurring outside the Class Period.

10. Aggrieved Employees' PAGA Release. After the Court's judgment is final, and Defendants have paid the Gross Settlement Amount (and separately paid the employer-side payroll taxes), all Aggrieved Employees will be barred from asserting PAGA claims against Defendants, whether or not they exclude themselves from the Settlement. This means that all Aggrieved Employees, including those who are Participating Class Members and those who opt out of the class settlement, cannot sue, continue to sue or participate in any other PAGA claim against Defendants or their related entities based on the PAGA Period facts alleged in the Action and resolved by this settlement.

The Aggrieved Employees' Release is as follows:

All Aggrieved Employees are deemed to release, on behalf of themselves and their respective former and present representatives, agents, attorneys, administrators, successors and assigns, the Released Parties from all claims for PAGA Penalties that were alleged, or reasonably could have been alleged, based on the facts and allegations in the Operative Complaint and the PAGA Notice that are alleged to have occurred during the PAGA Period ("Released PAGA Claims"). "Released PAGA Claims" shall mean the claims settled and released by the Aggrieved Employees pursuant to the PAGA Settlement, which are all claims and causes of action for civil penalties under the Private Attorneys General Act, California Labor Code section 2698, et seq. ("PAGA") arising during the PAGA Period, on behalf of the State of California with respect to Aggrieved Employees against the Released Parties that were or could have been alleged based on the allegations in the Complaint and in the PAGA Notice, including all claims for civil penalties based on alleged violations of California Labor Code sections 201, 202, 203, 204, 206.5, 210, 221, 223, 224, 225.5, 226(a), 226.3, 226.7, 256, 510, 512, 558, 558.1, 1174, 1174.5, 1182.12, 1194, 1197, 1197.1, 1198, 1199, 2699, 2802, and 2810.3, and the applicable IWC Wage Orders, including inter alia, Wage Order No. 4-2001, including and not limited to: (a) All claims for civil penalties under PAGA based on the alleged failure to pay wages earned, including minimum, overtime, and double-time wages; (b) All claims for civil penalties under PAGA based on alleged off-the-clock work, including claims of unpaid pre- and post-shift work, donning and doffing of uniforms, and alleged improper deductions of time worked and meal breaks taken; (c) All claims for civil penalties under PAGA based on the alleged failure to provide compliant meal periods, including claims for short, late, missed, interrupted, and/or improperly controlled meal periods and the failure to pay premium wages; (d) All claims for civil penalties under PAGA based on the alleged failure to provide compliant rest breaks, including claims for short, late, missed, interrupted, and/or improperly controlled rest breaks and the failure to pay premium wages; (e) All claims for civil penalties under PAGA based on the alleged failure to pay wages on a timely basis in violation of California Labor Code section 204; (f) All claims for civil penalties under PAGA based on the alleged failure to provide timely payment of final wages in violation of California Labor Code sections 201 and 202 and waiting time penalties in violation of California Labor Code section 203; (g) All claims for civil penalties under PAGA based on the alleged failure to reimburse employees for all necessary business expenses in violation of California Labor Code section 2802; (h) All claims for civil penalties under PAGA based on the alleged failure to provide accurate itemized wage statements, including any alleged violations of California Labor Code section 226(a)(1)–(9); (i) All claims for civil penalties under PAGA based on the alleged failure to keep accurate records in violation of California Labor Code sections 226, 1174, and 1174.5 and IWC Wage Order No. 4-2001, section 7; (j) All claims for civil penalties under PAGA based on the alleged failure to pay minimum wages; (k) All claims for civil penalties under PAGA based on alleged unlawful deductions and withholdings from employees' wages in violation of California Labor Code sections 221, 223, and 224; (l) All claims for civil penalties under PAGA based on allegations arising under or relating to client employer and labor contractor liability pursuant to California Labor Code section 2810.3; and (m) Any other claims for civil penalties alleged in the Complaint and in the PAGA Notice, including but not limited to civil penalties under California Labor Code sections 206.5, 210, 225.5, 226.3, 256, 558, 558.1, 1174.5, 1182.12, 1197.1, 1198, 1199, 2699, and IWC Wage Order No. 4-2001, section 20.

IV. HOW WILL THE ADMINISTRATOR CALCULATE MY PAYMENT?

1. Individual Class Payments. The Administrator will calculate individual class payments by (a) dividing the Net Settlement Amount by the total number of Workweeks worked by all Participating Class Members, and (b) multiplying the result by the number of Workweeks worked by each individual Participating Class Member.
2. Individual PAGA Payments. The Administrator will calculate individual PAGA payments by (a) dividing \$8,750.00 by the total number of PAGA Period pay periods worked by all Aggrieved Employees and (b) multiplying the result by the number of PAGA Period pay periods worked by each individual Aggrieved Employee.
3. Workweek Challenges. The number of Workweeks you worked during the Class Period, as recorded in Defendants' records, is stated in the first page of this notice. You have until **XXXXXX** to challenge the number of Workweeks credited to you. You can submit your challenge by signing and sending a letter to the Administrator via mail, email or fax. Section IX of this notice has the Administrator's contact information.

You need to support your challenge by sending copies of pay stubs or other records. The Administrator will accept Defendants' calculation of Workweeks based on Defendants' records as accurate unless you send copies of records containing contrary information. You should send copies rather than originals because the documents will not be returned to you. The Administrator will resolve Workweek challenges based on your submission and on input from Class Counsel (who will advocate on behalf of Participating Class Members) and Defense Counsel. The Administrator's decision is final. You can't appeal or otherwise challenge its final decision.

V. HOW WILL I GET PAID?

1. Participating Class Members. The Administrator will send, by U.S. mail, a single check to every Participating Class Member (i.e., every Class Member who doesn't opt out) including those who also qualify as Aggrieved Employees. The single check will combine the individual class payment and the individual PAGA payment (if any).
2. Non-Participating Class Members. The Administrator will send, by U.S. mail, a single individual PAGA payment check to every Aggrieved Employee who opts out of the class settlement.

Your check will be sent to the same address as this notice. If you change your address, be sure to notify the Administrator as soon as possible. Section IX of this notice has the Administrator's contact information.

VI. HOW DO I OPT OUT OF THE CLASS SETTLEMENT?

To opt out of the class action settlement, submit a written and signed letter with your name, present address, telephone number and a simple statement that you do not want to participate in the settlement. The Administrator will exclude you based on any writing communicating your request to be excluded. Be sure to personally sign your request, identify the Action as *Daniel Roessler vs. Populus Group, LLC, et al.*, and include your identifying information (full name, address, telephone number, approximate dates of employment and social security number for verification purposes). You must make the request yourself. If someone else makes the request for you, it will not be valid. **You must send your request to be excluded to the Administrator via fax, email, or mail by **XXXXXX**, or it will be invalid.** Section IX of the notice has the Administrator's contact information.

VII. HOW DO I OBJECT TO THE SETTLEMENT?

Only Participating Class Members have the right to object to the settlement. Before deciding whether to object, you may wish to see what Plaintiff and Defendants are asking the Court to approve. At least sixteen (16) days before the final approval hearing, Class Counsel and/or Plaintiff will file in Court a Motion for Final Approval that includes, among other things, the reasons why the proposed settlement is fair and states (i) the amount Class Counsel is requesting for attorneys' fees and litigation expenses; and (ii) the amount Plaintiff is requesting as a class representative service award. Upon reasonable request, Class Counsel (whose contact information is in Section IX of this Notice) will send you copies of these documents at no cost to you. You can also view them on the Administrator's website at **XXXXXX** or the Court's website at <https://www.lacourt.ca.gov/home>.

A Participating Class Member who disagrees with any aspect of the settlement or the Motion for Final Approval may wish to object, for example, that the proposed settlement is unfair, or that the amounts requested by Class Counsel or Plaintiff are too high or too low. **The deadline for sending written objections to the Administrator via fax, email, or mail is **XXXXXX**.** Be sure to tell the Administrator what you object to, why you object and any facts that support your objection. Make sure you identify the Action as *Daniel Roessler vs. Populus Group, LLC, et al.* and include your name, current address, telephone number and approximate dates of employment for Defendants and sign the objection. Section IX of this notice has the Administrator's contact information.

A Participating Class Member can object (or personally retain a lawyer to object at your own cost) by attending the final approval hearing. You (or your attorney) should be ready to tell the Court what you object to, why you object, and any facts that support your objection. See Section VIII of this notice (immediately below) for specifics regarding the final approval hearing.

VIII. CAN I ATTEND THE FINAL APPROVAL HEARING?

You can, but don't have to, attend the final approval hearing on **XXXXXX** at **XXXXXX** in Department SSC-1 of the Los Angeles Superior Court, Spring Street Courthouse located at 312 North Spring Street, Los Angeles, California 90012. At the hearing, the judge will decide whether to grant final approval of the settlement and how much of the Gross Settlement Amount will be paid to Class Counsel, Plaintiff and the Administrator. The Court will invite comment from objectors, Class Counsel and defense counsel before making a decision. You can attend (or hire a lawyer to attend) either personally or virtually via LACourtConnect (<https://www.lacourt.org/lacc/>). Check the Court's website for the most current information.

It's possible the Court will reschedule the final approval hearing. You should check the Administrator's website at <https://www.lacourt.ca.gov/home> beforehand or contact Class Counsel to verify the date and time of the final approval hearing.

IX. HOW CAN I GET MORE INFORMATION?

The settlement agreement sets forth everything Defendants and Plaintiff have promised to do under the proposed settlement. The easiest way to read the settlement agreement, the judgment or any other settlement documents is to go to the Administrator's website at **XXXXXX**. You can also telephone or send an email to Class Counsel or the Administrator using the contact information listed below, or consult the Superior Court website by going to <https://www.lacourt.ca.gov/pages/lp/access-a-case/tp/find-case-information/cp/os-civil-case-access> and entering the Case Number for the Action, Case No. 24STCV32796. You can also make an appointment to personally review court documents in the Clerk's Office.

DO NOT TELEPHONE THE COURT TO OBTAIN INFORMATION ABOUT THE SETTLEMENT

Class Counsel:

Matthew J. Matern (mmatern@maternlawgroup.com)
Matthew W. Gordon (mgordon@maternlawgroup.com)
Isabelle C. Shepard (ishepard@maternlawgroup.com)
MATERN LAW GROUP, PC
2101 E. El Segundo Boulevard, Suite 403
El Segundo, California 90245
Telephone: (310) 531-1900

Settlement Administrator:

APEX CLASS ACTION, LLC

Email Address:

Mailing Address:

Telephone:

Fax Number:

X. WHAT IF I LOSE MY SETTLEMENT CHECK?

If you lose or misplace your settlement check before cashing it, the Administrator will replace it as long as you request a replacement before the void date on the face of the original check. If your check is already void, the monies will be deposited to the State of California Unclaimed Property Division in your name.

XI. WHAT IF I CHANGE MY ADDRESS?

To receive your check, you should immediately notify the Administrator if you move or otherwise change your mailing address.

EXHIBIT C

EXHIBIT D



Quotation Request:

Isabelle Shepard
 Matern Law Group, PC
 IShepard@maternlawgroup.com
 855.913.1134

Case Name:

Roessler v. Populus Group, et al.

Date:

Wednesday, March 25, 2026

RFP Number:

19476865

Prepared By:

Sean Hartranft
 Apex Class Action LLC
 Sean@apexclassaction.com
 949.878.3676

Settlement Specifications	
Estimated Class Size:	400
Certified Language Translation:	Yes
Static Settlement Website	Yes
Percentage of Undeliverable Mail	20%

Professional Services	Fee Calculation	Rate(s)	Quantity	Estimated Cost
Data Analytics and Standardization				
Import and Standardize Data*	Per Hour	\$125.00	2	\$250.00
Data Analyst	Per Hour	\$150.00	2	\$300.00
*Data provided must be in a workable format. Apex can standardize provided data at an additional cost of \$150/hr.				
Sub Total:				\$550.00

Mailing of Class Notice				
Form Set Up	Per Hour	\$120.00	1	\$120.00
Print & Mail Class Notice	Per Piece	\$1.50	400	\$600.00
USPS First Class Postage	Per Piece	\$0.78	400	\$312.00
Remail Undeliverable Mail (Skip-Trace)	Per Piece	\$2.25	80	\$180.00
Receive and Process Undeliverable Mail	Per Hour	\$75.00	1	\$75.00
Process Class Member Correspondence via mail, e-mail & fax	Per Hour	\$75.00	2	\$150.00
NCOA Address Update (USPS)	Static Rate	\$120.00	1	\$120.00
Certified Language Translation: Spanish	Static Rate	\$1,200.00	1	\$1,200.00
Sub Total:				\$2,757.00

Project Management				
Project Management	Per Hour	\$150.00	2	\$300.00
Project Coordinator	Per Hour	\$90.00	2	\$180.00
Data Analyst and Reporting	Per Hour	\$140.00	1	\$140.00
Sub Total:				\$620.00



APEX

CLASS ACTION ADMINISTRATION

Professional Services	Fee Calculation	Rate(s)	Quantity	Estimated Cost
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Toll-Free Contact Center, Website & Reporting				
Bilingual Toll-Free Contact Center	Static Rate	\$161.00	1	\$161.00
Settlement Website: Static Apex URL	Static Rate	\$500.00	1	\$500.00
Settlement Status Reports	Static Rate	\$750.00	1	Waived
			Sub Total:	\$661.00

Distribution & Settlement Fund Management				
Settlement Calculations (Preliminary and Final)	Per Hour	\$120.00	2	\$240.00
Account Management and Reconciliation	Per Hour	\$140.00	2	\$280.00
Print & Mail Distribution Settlement Check (W-2/1099)	Per Piece	\$1.50	400	\$600.00
USPS First Class Postage	Per Piece	\$0.78	400	\$312.00
Remail Distribution to Updated Address (Skip Trace)	Per Piece	\$2.25	40	\$90.00
Individual Income Tax Preparation & Reporting	Per Hour	\$100.00	5	\$500.00
QSF Income Tax Reporting (per calendar year)	Per Year	\$1,050.00	1	\$1,050.00
Unclaimed Funds: State Controller's Unclaimed Property Fund	Static Rate	\$500.00	1	\$500.00
			Sub Total:	\$3,572.00

Post Distribution Reconciliation				
Bank Account Reconciliation	Per Hour	\$135.00	2	\$270.00
Project Management Reconciliation	Per Hour	\$100.00	2	\$200.00
Declarations	Per Hour	\$120.00	3	\$360.00
			Sub Total:	\$830.00

			WILL NOT EXCEED:	\$8,990.00
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Thank you for your business!



Terms & Conditions

The following Terms and Conditions govern the provision of all services to be provided by Apex Class Action and its affiliates ("Apex") to the Client. These terms and conditions are binding and shall apply to all services provided by Apex in relation to any related services or products.

1. Services: Apex commits to providing the Client with the administrative services detailed in the attached Proposal (the "Services").

2. Payment Terms: As compensation for the legal services to be provided, the Client agrees to pay Apex all fees detailed in the Proposal. The fees quoted in the Proposal (and any subsequent proposals for additional services) are estimates based on the information provided to Apex by the Client. Apex makes no representation that the estimated fees in the Proposal or any subsequent proposals for additional services shall equal the actual fees charged by Apex to the Client, which fees (including individual line items) may be greater or less than estimated. If additional services are requested on an hourly basis and are not specifically detailed in the Proposal, Apex will prepare estimates for such services subject to approval by the Client. In the performance of such additional services, Apex will charge standard hourly fees which shall apply.

3. Incurred Expenses: In relation to the provision of services outlined in this agreement, the Client agrees to reimburse Apex for all reasonable out-of-pocket expenses incurred. Such expenses may include, but are not limited to, costs associated with postage, media production or publication, banking fees, brokerage fees, messenger and delivery service expenses, travel expenses, filing fees, office supplies, meals, staff overtime expenses, and other related costs and expenses. If not otherwise specified in writing, fees for print notice and certain expenses, such as media publication and postage, must be paid immediately upon invoicing and, in certain cases, at least ten (10) days prior to the date on which such expenses will be incurred.

4. Invoicing: Apex shall present invoices for its fees and expenses on a monthly basis, except as provided in Section 3. The Client agrees to pay each invoice within 30 days of receipt. In case of non-payment within 90 days of the billing date, an additional service charge of 1.5% per month may apply. Apex reserves the right to increase its prices, charges, and rates annually, subject to reasonable adjustments. If any price increases exceed 10%, Apex shall give thirty (30) days' notice to the Client. In the event of any unpaid invoices beyond 120 days of the due date, Apex reserves the right to withhold services and reports until payment is received, subject to notice to the Client. It is important to note that Apex's failure to provide services and reports in such instances shall not constitute a default under this agreement.

5. Case Duration: The duration of these Terms and Conditions, except for the data storage obligations, shall be in effect until 30 days following the completion of the Services as described in the Proposal. The parties may extend these Terms and Conditions in writing for a mutually agreed-upon period beyond this initial 30-day period.

6. Termination of Services: Either party may terminate the Services by providing thirty (30) days written notice to the other party. Alternatively, termination may occur immediately upon written notice for Cause, as defined below. Cause means (i) Apex's gross negligence or willful misconduct that causes serious and material harm to the Client; (ii) the Client's failure to pay Apex invoices for more than one hundred twenty (120) days from the date of the invoice; or (iii) the accrual of invoices or unpaid services where Apex reasonably believes it will not be paid. Termination of the Services shall not relieve the Client of its obligation to pay Apex for services rendered prior to the termination.

7. Independent Contractor: As an independent contractor, Apex will provide services under the terms of this agreement. It is agreed that neither Apex nor any of its employees will be considered an employee of the Client. Consequently, Apex and its employees will not be eligible for any benefits provided by the Client to its employees. The Client will not make any tax deductions from the payments due to Apex for state or federal tax purposes. Apex will be solely responsible for paying all taxes and other payments due on payments received from the Client under this agreement.

8. Apex warrants that the Services outlined in the Proposal will be performed in accordance with the standards generally adhered to by professionals providing similar services. It is acknowledged that the Services may entail the likelihood of some human and machine errors, omissions, delays, and losses that may result in damage. However, Apex shall not be held liable for such errors, omissions, delays, or losses unless they are caused by its gross negligence or willful misconduct. In the event of any breach of this warranty by Apex, the Client's sole remedy will be limited to Apex's rerunning, at its expense, any inaccurate output provided that such inaccuracies occurred solely as a result of Apex's gross negligence or willful misconduct under this agreement.

9. Limitation of Liability: The Client acknowledges that Apex shall not be held liable for any consequential, special, or incidental damages incurred by the Client in relation to the performance of Services, whether the claim is based on breach of warranty, contract, tort (including negligence), strict liability, or any other grounds. Under no circumstances shall Apex's liability to the Client, for any Losses (including court costs and reasonable attorney's fees), arising out of or in connection with these Terms and Conditions, exceed the total amount charged or chargeable to the Client for the specific service(s) that caused the Losses.

10. Indemnification: The Client agrees to indemnify and hold harmless Apex from any losses, suits, actions, judgments, fines, costs, liabilities, or claims arising from any action or proceeding relating to the Services provided by Apex, regardless of whether or not it results in liability (collectively referred to as "Indemnified Claims"). However, this indemnification provision shall not apply to the extent that such Indemnified Claims are caused by Apex's willful misconduct, gross negligence, or breach of these Terms and Conditions. This provision shall survive termination of the Services.

11. Confidentiality: Apex will uphold strict confidentiality between Apex and the Client and applies to all non-public records, documents, systems, procedures, processes, software, and other information received by either party in connection with the performance of services under these terms. Both Apex and the Client agree to keep confidential all such non-public information, including any material marked or identified as confidential or proprietary. Any such confidential information shall not be disclosed, provided, disseminated, or otherwise made available to any third party, except as required to fulfill the parties' obligations under these terms. The parties acknowledge that in the event of any request to disclose any confidential information in connection with a legal or administrative proceeding, or otherwise to comply with a legal requirement, prompt notice of such request must be given to the other party to enable that party to seek an appropriate protective order or other remedy or to waive compliance with the relevant provisions of these terms. If the Client seeks a protective order or another remedy, Apex, at the Client's expense, will cooperate with and assist the Client in such efforts. If the Client fails to obtain a protective order or waives compliance with the relevant provisions of these terms, Apex will disclose only that portion of the confidential information that it determines it is required to disclose. This confidentiality provision shall survive termination of the services provided. Both parties acknowledge and agree that any breach of these terms may cause irreparable harm to the non-breaching party and that injunctive relief may be necessary to prevent any actual or threatened breach. The terms set forth between the parties supersede all prior negotiations, understandings, and agreements between the parties concerning confidentiality. These terms may only be amended in writing and signed by both parties.

12. Ownership of the programs, system data, and materials provided by Apex to the Client during the course of providing services herein shall solely belong to Apex. It is acknowledged that fees and expenses paid by the Client do not confer any rights in such property. It is also understood that the said property is made available to the Client solely for the purpose of using it during and in connection with the services provided by Apex.

13. Apex may derive financial benefits from financial institutions in connection with the deposit and investment of funds with such institutions, including without limitation, discounts on eligible banking services and fees, and loans at favorable rates.

14. COMPLETE AGREEMENT. These Terms and Conditions, along with the attached Proposal, represent the complete agreement and understanding between the parties and override any prior agreements (whether written or oral) between Apex and the Client regarding the subject matter. Any modification to these Terms and Conditions may only be made in writing and must be signed by both Apex and the Client. The headings in this document are included for convenience only and do not alter or restrict any provisions in these Terms and Conditions. They may not be used in the interpretation of these Terms and Conditions.

15. This provision outlines the requirements for providing notice or other communication under this agreement. All such communications must be in writing and can be delivered either by personal delivery or through U.S. Mail with prepaid postage or overnight courier. Once delivered personally or sent through the mail, the notice will be considered given after five (5) days from the deposit date in the U.S. Mail. Alternatively, if sent through an overnight courier, the notice will be considered given one business day after delivery to the such courier. It's important to note that the notice must be provided to a responsible officer or principal of the Client or Apex, depending on the case.

16. Force Majeure: In the event of any failure or delay in performance due to circumstances beyond Apex's control, including but not limited to strikes, lockouts, fires, floods, acts of God or public enemy, riots, civil disorders, insurrections, war or war conditions, or interference by civil or military authorities, Apex shall not be held liable for any resulting loss or damage. The time for performance under this agreement shall be extended for a period equal to the duration of the disabling cause and a reasonable time thereafter. This provision shall constitute a force majeure clause and shall be construed accordingly.

17. The applicable state and federal laws shall govern the interpretation and enforcement of these Terms and Conditions. No choice of law or conflict of laws provisions shall affect this governing law provision.

18. Severability: This applies to all clauses and covenants contained within these Terms and Conditions. In the event that any clause or covenant is deemed invalid, illegal, or unenforceable, the remaining provisions shall remain valid and enforceable to the fullest extent permissible by law. The validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired by the invalidity, illegality, or unenforceability of any provision deemed so.

19. Nonwaiver: This applies to these Terms and Conditions. This means that any failure by one party to enforce a provision of these terms on one or more occasions shall not be construed as a waiver of that provision. In other words, any failure to enforce a provision does not give up the right to enforce it in the future. All provisions of these Terms and Conditions remain in full force and effect, regardless of any prior failure to enforce them.