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**SUPERIOR COURT OF THE STATE OF CALIFORNIA**

**IN AND FOR THE COUNTY OF RIVERSIDE**

ALEJANDRO FLORES and KEVIN  
CEDILLO, on behalf of the State of  
California, as private attorney generals,

Plaintiffs,

vs.

WALGREEN CO., a Corporation; and DOES  
1 through 50, inclusive,

Defendants.

Case No. CVRI 2505027

**REPRESENTATIVE ACTION  
COMPLAINT FOR:**

1. Civil Penalties Pursuant to Labor Code  
§ 2699 for violations of Labor Code  
§§ 201, 202, 203, 204, 210, 226(a), 226.7,  
246, 510, 512, 558(a)(1)(2), 1194, 1197,  
1197.1, 1198, 2101, 2102 & 2103,  
California Code of Regulations, Title 8,  
Section 11040, Subdivision 5(A)-(B), and  
the applicable Wage Order(s).

1 Plaintiffs Alejandro Flores and Kevin Cedillo (“PLAINTIFFS”), on behalf of the  
2 people of the State of California and as “aggrieved employees” acting as private attorney  
3 generals under the Labor Code Private Attorney General Act of 2004, § 2699, (“PAGA”)  
4 only, allege on information and belief, except for their own acts and knowledge which are  
5 based on personal knowledge, the following:

### 6 **INTRODUCTION**

7 1. PLAINTIFFS bring this action against defendant Walgreen Co. (referred to as  
8 “DEFENDANT”) seeking only to recover PAGA civil penalties on behalf of all current and  
9 former aggrieved employees that worked for DEFENDANT. PLAINTIFFS do **not seek to**  
10 **recover anything other than penalties as permitted by California Labor Code § 2699.** To  
11 the extent that statutory violations are mentioned for wage violations, PLAINTIFFS do not seek  
12 underlying general and/or special damages for those violations, but simply the civil penalties  
13 permitted by California Labor Code § 2699.

14 2. California has enacted the PAGA which permits PLAINTIFFS to bring an action  
15 for PAGA penalties *only*, which is the precise and sole nature of this action.

16 3. Accordingly, PLAINTIFFS seek to obtain all applicable relief for  
17 DEFENDANT’s violations under PAGA and solely for the relief as permitted by PAGA – that  
18 is, penalties and any other relief the Court deems proper pursuant to the PAGA. Nothing in this  
19 complaint should be construed as attempting to obtain any relief that would not be available in  
20 a PAGA-only action.

21 4. PLAINTIFFS are not suing in their individual capacity; they are proceeding  
22 herein solely under the PAGA, on behalf of the State of California for all aggrieved employees.  
23 Nothing in this complaint should be construed as PLAINTIFFS suing in their individual  
24 capacity.

### 25 **THE PARTIES**

26 5. Walgreen Co. ("DEFENDANT") is a corporation that at all relevant times  
27 mentioned herein conducted and continues to conduct substantial business in California.  
28

1           6.     DEFENDANT owns and operates distribution centers in California.

2           7.     Plaintiff Flores was employed by DEFENDANT in California from April of 2019  
3 to April 11, 2024. Plaintiff Flores was at all times classified by DEFENDANT as a non-exempt  
4 employee, paid on an hourly basis, and entitled to the legally required meal and rest periods and  
5 payment of minimum and overtime wages due for all time worked.

6           8.     Plaintiff Cedillo was employed by DEFENDANT in California from February 19,  
7 2019 to December 15, 2024. Plaintiff Cedillo was at all times classified by DEFENDANT as  
8 a non-exempt employee, paid on an hourly basis, and entitled to the legally required meal and  
9 rest periods and payment of minimum and overtime wages due for all time worked.

10           8.     PLAINTIFFS, and such persons that may be added from time to time who satisfy  
11 the requirements and exhaust the administrative procedures under the Private Attorney General  
12 Act, bring this Representative Action on behalf of the State of California with respect to all  
13 individuals who are or previously were employed by DEFENDANT in a California distribution  
14 center, including any employees staffed with DEFENDANT by a third party in a California  
15 distribution center, and classified as non-exempt employees ("AGGRIEVED EMPLOYEES")  
16 during the time period of February 11, 2024 until a date as determined by the Court (the "PAGA  
17 PERIOD").

18           9.     PLAINTIFFS, on behalf of all AGGRIEVED EMPLOYEES presently or  
19 formerly employed by DEFENDANT during the PAGA PERIOD, bring this representative  
20 action pursuant to Labor Code § 2699 seeking fixed civil penalties for DEFENDANT's  
21 violation of California Labor Code §§ 201, 202, 203, 204, 210, 226(a), 226.7, 246, 510, 512,  
22 558(a)(1)(2), 1194, 1197, 1197.1, 1198, 2101, 2102 & 2103, California Code of  
23 Regulations, Title 8, Section 11040, Subdivision 5(A)-(B), and the applicable Wage  
24 Order(s). Based upon the foregoing, PLAINTIFFS and all AGGRIEVED EMPLOYEES are  
25 aggrieved employees within the meaning of Labor Code § 2699.

26           10.    The true names and capacities, whether individual, corporate, subsidiary,  
27 partnership, associate or otherwise of defendants DOES 1 through 50, inclusive, are  
28

1 presently unknown to PLAINTIFFS who therefore sue these Defendants by such fictitious  
2 names pursuant to Cal. Civ. Proc. Code § 474. PLAINTIFFS will seek leave to amend this  
3 Complaint to allege the true names and capacities of Does 1 through 50, inclusive, when  
4 they are ascertained. PLAINTIFFS are informed and believe, and based upon that  
5 information and belief allege, that the Defendants named in this Complaint, including DOES  
6 1 through 50, inclusive, are responsible in some manner for one or more of the events and  
7 happenings that proximately caused the injuries and damages hereinafter alleged.

8 11. The agents, servants and/or employees of the Defendants and each of them  
9 acting on behalf of the Defendants acted within the course and scope of his, her or its  
10 authority as the agent, servant and/or employee of the Defendants, and personally  
11 participated in the conduct alleged herein on behalf of the Defendants with respect to the  
12 conduct alleged herein. Consequently, the acts of each Defendant are legally attributable to  
13 the other Defendants and all Defendants are jointly and severally liable to PLAINTIFFS and  
14 all the AGGRIEVED EMPLOYEES, for the loss sustained as a proximate result of the  
15 conduct of the Defendants' agents, servants and/or employees.

### 16 17 **THE CONDUCT**

18 12. Pursuant to the Industrial Welfare Commission Wage Orders, DEFENDANT  
19 was required to pay PLAINTIFFS and the AGGRIEVED EMPLOYEES for all their time  
20 worked, meaning the time during which an employee is subject to the control of an  
21 employer, including all the time the employee is suffered or permitted to work.  
22 DEFENDANT requires PLAINTIFFS and the AGGRIEVED EMPLOYEES to work  
23 without paying them for all the time they are under DEFENDANT's control. Among other  
24 things, DEFENDANT requires PLAINTIFFS to work while clocked out during what is  
25 supposed to be PLAINTIFFS' off-duty meal break. PLAINTIFFS were from time to time  
26 interrupted by work assignments while clocked out for what should have been  
27 PLAINTIFFS' off-duty meal break. DEFENDANT, as a matter of established company  
28 policy and procedure, administers a uniform practice of rounding the actual time worked and

1 recorded by PLAINTIFFS and the AGGRIEVED EMPLOYEES, always to the benefit of  
2 DEFENDANT, so that during the course of their employment, PLAINTIFFS and the  
3 AGGRIEVED EMPLOYEES are paid less than they would have been paid had they been  
4 paid for actual recorded time rather than “rounded” time. As a result, PLAINTIFFS and the  
5 AGGRIEVED EMPLOYEES forfeit minimum wage, overtime wage compensation, and off-  
6 duty meal breaks by working without their time being correctly recorded and without  
7 compensation at the applicable rates. DEFENDANT’s policy and practice not to pay  
8 PLAINTIFFS and the AGGRIEVED EMPLOYEES for all time worked, is evidenced by  
9 DEFENDANT’s business records.

10 13. State law provides that employees must be paid overtime and meal and rest  
11 break premiums at one-and-one-half times their “regular rate of pay.” PLAINTIFFS and the  
12 AGGRIEVED EMPLOYEES are compensated at an hourly rate plus incentive pay that is  
13 tied to specific elements of an employee’s performance.

14 14. The second component of PLAINTIFFS’ and the AGGRIEVED  
15 EMPLOYEES’ compensation is DEFENDANT’s non-discretionary incentive program that  
16 paid PLAINTIFFS and the AGGRIEVED EMPLOYEES incentive wages based on their  
17 performance for DEFENDANT. The non-discretionary incentive program provided all  
18 employees paid on an hourly basis with incentive compensation when the employees met the  
19 various performance goals set by DEFENDANT. However, when calculating the regular  
20 rate of pay in order to pay overtime and meal and rest break premiums to PLAINTIFFS and  
21 the AGGRIEVED EMPLOYEES, DEFENDANT failed to include the incentive  
22 compensation as part of the employees’ “regular rate of pay” for purposes of calculating  
23 overtime pay and meal and rest break premium pay. Management and supervisors described  
24 the incentive program to potential and new employees as part of the compensation package.  
25 As a matter of law, the incentive compensation received by PLAINTIFFS and the  
26 AGGRIEVED EMPLOYEES must be included in the “regular rate of pay.” The failure to  
27 do so has resulted in a underpayment of overtime compensation and meal and rest break  
28 premiums to PLAINTIFFS and the AGGRIEVED EMPLOYEES by DEFENDANT.

1           15. As a result of their rigorous work schedules, PLAINTIFFS and the  
2 AGGRIEVED EMPLOYEES were from time to time unable to take thirty (30) minute off  
3 duty meal breaks and were not fully relieved of duty for their meal periods. PLAINTIFFS  
4 and the AGGRIEVED EMPLOYEES were required from time to time to perform work as  
5 ordered by DEFENDANT for more than five (5) hours during some shifts without receiving  
6 a meal break. Further, DEFENDANT from time to time failed to provide PLAINTIFFS and  
7 AGGRIEVED EMPLOYEES with a second off-duty meal period for some workdays in  
8 which these employees were required by DEFENDANT to work ten (10) hours of work.  
9 DEFENDANT also engaged in the practice of rounding the meal period times to avoid  
10 paying penalties to PLAINTIFFS and the AGGRIEVED EMPLOYEES. PLAINTIFFS and  
11 the AGGRIEVED EMPLOYEES therefore forfeit meal breaks without additional  
12 compensation and in accordance with DEFENDANT's corporate policy and practice.

13           16. During the PAGA PERIOD, PLAINTIFFS and the AGGRIEVED  
14 EMPLOYEES were also required from time to time to work in excess of four (4) hours  
15 without being provided ten (10) minute rest periods. Further, these employees were denied  
16 their first rest periods of at least ten (10) minutes for some shifts worked of at least two (2)  
17 to four (4) hours from time to time, a first and second rest period of at least ten (10) minutes  
18 for some shifts worked of between six (6) and eight (8) hours from time to time, and a first,  
19 second and third rest period of at least ten (10) minutes for some shifts worked of ten (10)  
20 hours or more from time to time. PLAINTIFFS and the AGGRIEVED EMPLOYEES were  
21 also not provided with one hour wages in lieu thereof. Additionally, the applicable  
22 California Wage Order requires employers to provide employees with off-duty rest periods,  
23 which the California Supreme Court defined as time during which an employee is relieved  
24 from all work related duties and free from employer control. In so doing, the Court held that  
25 the requirement under California law that employers authorize and permit all employees to  
26 take rest period means that employers must relieve employees of all duties and relinquish  
27 control over how employees spend their time which includes control over the locations  
28 where employees may take their rest period. Employers cannot impose controls that prohibit

1 an employee from taking a brief walk - five minutes out, five minutes back. Here,  
2 DEFENDANT's policy restricted PLAINTIFFS and the AGGRIEVED EMPLOYEES from  
3 unconstrained walks and is unlawful based on DEFENDANT's rule which states  
4 PLAINTIFFS and the AGGRIEVED EMPLOYEES cannot leave the work premises during  
5 their rest period.

6 17. During the PAGA PERIOD, DEFENDANT failed to accurately record and  
7 pay PLAINTIFFS and the AGGRIEVED EMPLOYEES for the actual amount of time these  
8 employees worked. Pursuant to the Industrial Welfare Commission Wage Orders,  
9 DEFENDANT was required to pay PLAINTIFFS and the AGGRIEVED EMPLOYEES for  
10 all time worked, meaning the time during which an employee was subject to the control of  
11 an employer, including all the time the employee was permitted or suffered to permit this  
12 work. DEFENDANT required these employees to work off the clock without paying them  
13 for all the time they were under DEFENDANT's control. As such, DEFENDANT knew or  
14 should have known that PLAINTIFFS and the AGGRIEVED EMPLOYEES were under  
15 compensated for all time worked. As a result, PLAINTIFFS and the AGGRIEVED  
16 EMPLOYEES forfeited time worked by working without their time being accurately  
17 recorded and without compensation at the applicable minimum wage and overtime wage  
18 rates. To the extent that the time worked off the clock does not qualify for overtime  
19 premium payment, DEFENDANT failed to pay minimum wages for the time worked off-  
20 the-clock in violation of Cal. Lab. Code §§ 1194, 1197, and 1197.1.

21 18. From time to time, DEFENDANT also failed to provide PLAINTIFFS and the  
22 AGGRIEVED EMPLOYEES with complete and accurate wage statements which failed to  
23 show, among other things, the correct gross and net wages earned. Cal. Lab. Code § 226  
24 provides that every employer shall furnish each of his or her employees with an accurate  
25 itemized wage statement in writing showing, among other things, gross wages earned and all  
26 applicable hourly rates in effect during the pay period and the corresponding amount of time  
27 worked at each hourly rate. PLAINTIFFS and the AGGRIEVED EMPLOYEES were paid  
28 on an hourly basis. As such, the wage statements should reflect all applicable hourly rates

1 during the pay period and the total hours worked, and the applicable pay period in which the  
2 wages were earned pursuant to California Labor Code Section 226(a). The wage statements  
3 DEFENDANT provided to PLAINTIFFS and the AGGRIEVED EMPLOYEES failed to  
4 identify such information. More specifically, the wage statements failed to identify the  
5 accurate total hours worked each pay period. When the hours shown on the wage statements  
6 were added up, they did not equal the actual total hours worked during the pay period in  
7 violation of Cal. Lab. Code 226(a)(2). Aside, from the violations listed above in this  
8 paragraph, DEFENDANT failed to issue to PLAINTIFFS an itemized wage statement that  
9 lists all the requirements under California Labor Code 226. As a result, DEFENDANT from  
10 time to time provided PLAINTIFFS and the AGGRIEVED EMPLOYEES with wage  
11 statements which violated Cal. Lab. Code § 226.

12 19. Cal. Lab. Code § 204(d) provides, the requirements of this section shall be  
13 deemed satisfied by the payment of wages for weekly, biweekly, or semimonthly payroll if  
14 the wages are paid not more than seven (7) calendar days following the close of the payroll  
15 period. Cal. Lab. Code § 210 provides:

16 in [I]n addition to, and entirely independent and apart from, any other penalty provided  
17 this article, every person who fails to pay the wages of each employee as provided in  
18 Sections. . . 204. . . shall be subject to a civil penalty as follows: (1) For any initial  
19 violation, one hundred dollars (\$100) for each failure to pay each employee; (2) For  
each subsequent violation, or any willful or intentional violation, two hundred dollars  
(\$200) for each failure to pay each employee, plus 25 percent of the amount  
unlawfully withheld.

20 20. DEFENDANT from time to time failed to pay PLAINTIFFS and the  
21 AGGRIEVED EMPLOYEES within seven (7) days of the close of the payroll period in  
22 accordance with Cal. Lab. Code § 204(d), including but not limited to the “Hourly” regular  
23 wage payments.

24 21. DEFENDANT underpaid sick pay wages to PLAINTIFFS and the  
25 AGGRIEVED EMPLOYEES by failing to pay such wages at the regular rate of pay in  
26 violation of Cal. Lab. Code Section 246. Specifically, PLAINTIFFS and other non-exempt  
27 employees earn non-discretionary remuneration, including, but not limited to, incentives,  
28 shift differential pay, and bonuses. Rather than pay sick pay at the regular rate of pay,

1 DEFENDANT underpays sick pay to PLAINTIFFS and the AGGRIEVED EMPLOYEES at  
2 their base rates of pay.

3 22. Cal. Lab. Code Section 246(l)(2) requires that paid sick time for nonexempt  
4 employees be calculated by dividing the employee's total wages, not including overtime  
5 premium pay, by the employee's total hours worked in the full pay periods of the prior 90  
6 days of employment.

7 23. DEFENDANT violated Cal. Lab. Code Section 246 by failing to pay sick pay  
8 at the regular rate of pay. PLAINTIFFS and the AGGRIEVED EMPLOYEES routinely  
9 earned non-discretionary incentive wages which increased their regular rate of pay.  
10 However, when sick pay was paid, it was paid at the base rate of pay for PLAINTIFFS and  
11 the AGGRIEVED EMPLOYEES, as opposed to the correct, higher regular rate of pay, as  
12 required under Cal. Lab. Code Section 246.

13 24. As a pattern and practice, DEFENDANT regularly failed to pay PLAINTIFFS  
14 and the AGGRIEVED EMPLOYEES their correct wages and accordingly owe waiting time  
15 penalties pursuant to Cal. Lab. Code Section 203. Further, PLAINTIFFS are informed and  
16 believe and based thereon allege that such failure to pay sick pay at regular rate was willful,  
17 such that the AGGRIEVED EMPLOYEES whose employment has separated are entitled to  
18 waiting time penalties pursuant to Cal. Lab. Code Sections 201-203.

19 27. Labor Code § 2101 provides that each employer that employs 100 or more  
20 employees at a single warehouse distribution center in California, or 1,000 employees at one  
21 or more warehouse distribution centers in California, shall provide upon hire or within 30  
22 days of the effective date of this part, a written description of each quota to which the  
23 employee is subject, including the quantified number of tasks to be performed or materials to  
24 be produced or handled, within the defined time period, and any potential adverse  
25 employment action that could result from failure to meet the quota. PLAINTIFFS worked  
26 for DEFENDANT at a warehouse distribution center that employed 100 or more employees  
27 and/or AGGRIEVED EMPLOYEES.

1           28. Labor Code § 2102 provides that an employee shall not be required to meet a  
2 quota that prevents compliance with meal or rest periods, use of bathroom facilities,  
3 including reasonable travel time to and from bathroom facilities, or occupational health and  
4 safety laws in the Labor Code or division standards. An employer shall not take adverse  
5 employment action against an employee for failure to meet a quota that does not allow a  
6 worker to comply with meal and rest periods, or occupational health and safety laws in the  
7 Labor Code or division standards, or for failure to meet a quota that has not been disclosed  
8 to the employee pursuant to Section 2101.

9           29. Labor Code § 2103 provides:

10                   (a) Any actions taken by an employee to comply with occupational  
11 health and safety laws in the Labor Code or division standards shall be  
12 considered time on task and productive time for purposes of any quota  
13 or monitoring system.

14                   (b) Notwithstanding subdivision (a), consistent with existing law,  
15 meal and rest breaks are not considered productive time unless the  
16 employee is required to remain on call.

17           30. DEFENDANT failed to provide PLAINTIFFS and other AGGRIEVED  
18 EMPLOYEES with a written description of applicable quotas and any potential adverse  
19 employment action that could result from failure to meet the quota in violation of Cal. Lab.  
20 Code Section 2100. DEFENDANT's requirement that PLAINTIFFS and other  
21 AGGRIEVED EMPLOYEES meet quotas also prevented compliance with meal breaks and  
22 rest breaks, including reasonable travel time to and from bathroom facilities. DEFENDANT  
23 took adverse employment actions against PLAINTIFFS and other AGGRIEVED  
24 EMPLOYEES for failure to meet a quota that did not allow them to take meal and rest  
25 periods and use the bathroom facilities, including reasonable travel time to and from  
26 bathroom facilities, and for failure to meet a quota that had never been disclosed to them as  
27 required by § 2101.  
28

1           31.     The employment of PLAINTIFFS and some AGGRIEVED EMPLOYEES has  
2 terminated and DEFENDANT has not tendered payment of all wages owed as required by  
3 law in violation of the California Labor Code, Sections 201, 202, 203.

4  
5                                   **JURISDICTION AND VENUE**

6  
7           32.     This Court has jurisdiction over this Action pursuant to California Code of  
8 Civil Procedure, Section 410.10.

9  
10          33.     Venue is proper in this Court pursuant to California Code of Civil Procedure,  
11 Sections 395.5 and 393, because DEFENDANT operates in locations across California,  
12 employs AGGRIEVED EMPLOYEES across California, including in this County, and  
13 committed the wrongful conduct herein alleged in this County against AGGRIEVED  
14 EMPLOYEES.

15  
16                                   **FIRST CAUSE OF ACTION**

17                           **For Violation of the Private Attorneys General Act**

18                                   **[Cal. Lab. Code §§ 2698]**

19                                   **(By PLAINTIFFS and Against All Defendants)**

20          34.     PLAINTIFFS reallege and incorporate by this reference, as though fully set  
21 forth herein, the prior paragraphs of this Complaint.

22  
23          35.     PAGA is a mechanism by which the State of California itself can enforce state  
24 labor laws through the employee suing under the PAGA who do so as the proxy or agent of  
25 the state's labor law enforcement agencies. An action to recover civil penalties under  
26 PAGA is fundamentally a law enforcement action designed to protect the public and not to  
27 benefit private parties. The purpose of the PAGA is not to recover damages or restitution,  
28 but to create a means of "deputizing" citizens as private attorneys general to enforce the

1 Labor Code. In enacting PAGA, the California Legislature specified that "it was ... in the  
2 public interest to allow aggrieved employees, acting as private attorneys general to recover  
3 civil penalties for Labor Code violations ..." Stats. 2003, ch. 906, § 1. Accordingly, PAGA  
4 claims cannot be subject to arbitration.

5  
6 36. PLAINTIFFS, and such persons that may be added from time to time who  
7 satisfy the requirements and exhaust the administrative procedures under the Private  
8 Attorney General Act, bring this Representative Action on behalf of the State of California  
9 with respect to all individuals who are or previously were employed by DEFENDANT in a  
10 California distribution center, including any employees staffed with DEFENDANT by a  
11 third party in a California distribution center, and classified as non-exempt employees  
12 ("AGGRIEVED EMPLOYEES") during the time period of February 11, 2024 until a date as  
13 determined by the Court (the "PAGA PERIOD").

14  
15 37. On February 4, 2025, Plaintiff Flores gave written notice by electronic mail to  
16 the Labor and Workforce Development Agency (the "Agency") and by certified mail to the  
17 employer of the specific provisions of this code alleged to have been violated as required by  
18 Labor Code § 2699.3. See Exhibit #1, attached hereto and incorporated by this reference  
19 herein (*PAGA Notice only without draft complaint*). On February 11, 2025, Plaintiff Flores  
20 gave amended written notice by electronic mail to the Labor and Workforce Development  
21 Agency (the "Agency") and by certified mail to the employer of the specific provisions of  
22 this code alleged to have been violated as required by Labor Code § 2699.3. See Exhibit #2,  
23 attached hereto and incorporated by this reference herein (*PAGA Notice only without draft*  
24 *complaint*). On June 26, 2025, PLAINTIFFS gave amended written notice by electronic mail  
25 to the Labor and Workforce Development Agency (the "Agency") and by certified mail to  
26 the employer of the specific provisions of this code alleged to have been violated as required  
27 by Labor Code § 2699.3. See Exhibit #3, attached hereto and incorporated by this reference  
28 herein The statutory waiting period for PLAINTIFFS to add these allegations to the

1 Complaint has expired. As a result, pursuant to Section 2699.3, PLAINTIFFS may now  
2 commence a representative civil action under PAGA pursuant to Section 2699 as the proxies  
3 of the State of California with respect to all AGGRIEVED EMPLOYEES as herein defined.  
4

5 38. The policies, acts and practices heretofore described were and are an unlawful  
6 business act or practice because DEFENDANT (a) failed to provide PLAINTIFFS and the  
7 AGGRIEVED EMPLOYEES accurate itemized wage statements, (b) failed to properly  
8 record and provide legally required meal and rest periods, (c) failed to pay minimum wages,  
9 (d) failed to pay overtime wages and sick pay wages, (e) failed to provide wages when due,  
10 and (f) failed to provide a written description of applicable quotas and any potential adverse  
11 employment action that could result from failure to meet the quota, all in violation of the  
12 applicable Labor Code sections listed in Labor Code §§ 201, 202, 203, 204, 210, 226(a),  
13 226.7, 246, 510, 512, 558(a)(1)(2), 1194, 1197, 1197.1, 1198, 2101, 2102 & 2103,  
14 California Code of Regulations, Title 8, Section 11040, Subdivision 5(A)-(B), and the  
15 applicable Wage Order(s), and thereby gives rise to civil penalties as a result of such  
16 conduct.<sup>1</sup> PLAINTIFFS hereby seek recovery of only civil penalties as prescribed by the  
17 Labor Code Private Attorney General Act of 2004 as the representatives of the State of  
18 California for the illegal conduct perpetrated on PLAINTIFFS and the AGGRIEVED  
19 EMPLOYEES.  
20

### 21 **PRAYER FOR RELIEF**

22

23 WHEREFORE, PLAINTIFFS pray for judgment against each Defendant, jointly and  
24 severally, as follows:  
25

26 1. On behalf of the State of California and with respect to all AGGRIEVED  
27

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28 <sup>1</sup>Plaintiffs specifically exclude and/or do not allege any claims under California Labor  
Code §558(a)(3).

EMPLOYEES:

A) Recovery of civil penalties as prescribed by the Labor Code Private Attorneys General Act of 2004; and,

B) An award of attorneys' fees and cost of suit, as allowable under the law, including, but not limited to, pursuant to Labor Code §2699.

Dated: September 15, 2025

BLUMENTHAL NORDREHAUG BHOWMIK  
DE BLOUW LLP

By: /s/ Norman Blumenthal  
Norman B. Blumenthal  
Kyle R. Nordrehaug  
Nicholas J. De Blouw  
*Attorneys for Plaintiffs*

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# EXHIBIT 1

**BLUMENTHAL NORDREHAUG BHOWMIK DE BLOUW LLP**

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**WRITERS EXT:**

**1004**

**February 4, 2025  
CA3321**

**VIA ONLINE FILING TO LWDA AND CERTIFIED MAIL TO DEFENDANT**

**Labor and Workforce Development Agency  
Online Filing**

**Walgreen Co.  
Certified Mail #9589071052702306888723  
CSC - LAWYERS INCORPORATING  
SERVICE  
BECKY DEGEORGE  
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150N  
SACRAMENTO, CA 95833**

**Re: Notice Of Violations Of California Labor Code Sections §§ 201, 202, 203, 204, 210, 218, 221, 226(a), 226.7, 227.3, 246, 510, 512, 558(a)(1)(2), 1194, 1197, 1197.1, 1198, 2100, 2802, California Code of Regulations, Title 8, Section 11040, Subdivision 5(A)-(B), California Code of Regulations, Title 8, Section 1 1070(14) (Failure to Provide Seating), and Violation of Applicable Industrial Welfare Commission Wage Order(s) brought Pursuant To California Labor Code Section 2699.5.**

**Dear Sir/Madam:**

“Aggrieved Employees” refers to all individuals who are or previously were employed by Walgreen Co. in California, including any employees staffed with Walgreen Co. by a third party, and classified as non-exempt employees during the time period of February 4, 2024 until a date as determined by the Court. Our offices represent Plaintiff Alejandro Flores (“Plaintiff”) and other Aggrieved Employees in a lawsuit against Walgreen Co. (“Defendant”). Plaintiff was employed by Defendant in California from April of 2019 to April 11, 2024. Plaintiff was at all times classified by Defendant as a non-exempt employee, paid on an hourly basis, and entitled to the legally required meal and rest periods and payment of minimum and overtime wages due for all time worked. Defendant, however, unlawfully failed to record and pay Plaintiff and other Aggrieved Employees for, including but not limited to, all of their time worked, including minimum and overtime wages and sick pay wages at the correct rate, for all of their missed meal and rest breaks at the correct regular rates, and for all of their time spent working off the clock. Moreover, when Defendant required Plaintiff and Aggrieved Employees to report for work, but “furnished less than half said employee’s usual or scheduled day’s work,” Defendant violated Cal. Code Regs., tit. 8 § 11040, subd. 5(A) by failing to pay Plaintiff and Aggrieved Employees for at least two (2) hours’ worth of work at their regular rate of pay. In addition, when Defendant required Plaintiff and Aggrieved Employees to respond to and engage in additional work, this resulted in a second reporting for work in a single workday, and Defendant failed to pay these

employees reporting time pay as required by Cal. Code Regs., tit. 8, § 11040, subd. 5(B). Further, Defendant failed to advise Plaintiff and the other Aggrieved Employees of their right to take separately and hourly paid duty-free ten (10) minute rest periods. *See Vaquero v. Stoneledge Furniture, LLC*, 9 Cal. App. 5<sup>th</sup> 98, 110 (2017). Additionally, pursuant to Labor Code § 204 *et seq.*, Defendant failed to timely provide Plaintiff and other Aggrieved Employees with their wages. Plaintiff further contends that Defendant failed to provide accurate wage statements to her, and other Aggrieved Employees, in violation of California Labor Code section 226(a). Specifically, PLAINTIFF and the AGGRIEVED EMPLOYEES were paid on an hourly basis. As such, the wage statements should reflect all applicable hourly rates during the pay period and the total hours worked, and the applicable pay period in which the wages were earned pursuant to California Labor Code Section 226(a). The wage statements Defendant provided to PLAINTIFF and the AGGRIEVED EMPLOYEES failed to identify such information. More specifically, the wage statements failed to identify the accurate total hours worked each pay period in violation of Cal. Lab. Code Section 226(a)(2). Additionally, Plaintiff contends that Defendant failed to comply with Industrial Wage Order 7(A)(3) in that Defendant failed to keep time records showing when Plaintiff began and ended each shift and meal period. Plaintiff and other Aggrieved Employees perform tasks that reasonably permit sitting, and a seat would not interfere with their performance of any of their tasks that may require them to stand. Defendant failed to provide Plaintiff and other Aggrieved Employees with suitable seats. Said conduct, in addition to the foregoing, as well as the conduct alleged in the incorporated Complaint, violates Labor Code §§ 201, 202, 203, 204 *et seq.*, 210, 218, 221, 226(a), 226.7, 227.3, 246, 510, 512, 558(a)(1)(2), 1194, 1197, 1197.1, 1198, 2802, California Code of Regulations, Title 8, Section 11040, Subdivision 5(A)-(B), California Code of Regulations, Title 8, Section 1 1070(14) (Failure to Provide Seating), Violation of the applicable Industrial Welfare Commission Wage Order(s), and is therefore actionable under California Labor Code section 2699.3.

A true and correct copy of the Complaint by Plaintiff against Defendant, which (i) identifies the alleged violations, (ii) details the facts and theories which support the alleged violations, (iii) details the specific work performed by Plaintiff, (iii) sets forth the people/entities, dates, classifications, violations, events, and actions which are at issue to the extent known to Plaintiff, and (iv) sets forth the illegal practices used by Defendant, is attached hereto. This information provides notice to the Labor and Workforce Development Agency of the facts and theories supporting the alleged violations for the agency's reference. Plaintiff therefore incorporates the allegations of the attached Complaint into this letter as if fully set forth herein. If the agency needs any further information, please do not hesitate to ask.

This notice is provided to enable Plaintiff to proceed with the Complaint against Defendant as authorized by California Labor Code section 2699, *et seq.* The lawsuit consists of other Aggrieved Employees. As counsel, our intention is to vigorously prosecute the claims as alleged in the Complaint, and to procure civil penalties as provided by the Private Attorney General Statute of 2004 on behalf of Plaintiff and all Aggrieved Employees.

Your earliest response to this notice is appreciated. If you have any questions of concerns, please do not hesitate to contact me at the above number and address.

Respectfully,

/s/ Nicholas J. De Blouw  
Nicholas J. De Blouw, Esq.

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# EXHIBIT 2

# BLUMENTHAL NORDREHAUG BHOWMIK DE BLOUW LLP

2255 CALLE CLARA  
LA JOLLA, CALIFORNIA 92037

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Phone: (858) 551-1223

Fax: (858) 551-1232

WRITERS E-MAIL:

[Nick@bamlawca.com](mailto:Nick@bamlawca.com)

WRITERS EXT:

1004

February 11, 2025  
CA3321

## VIA ONLINE FILING TO LWDA AND CERTIFIED MAIL TO DEFENDANT

Labor and Workforce Development Agency  
Online Filing

Walgreen Co.  
Certified Mail #9589071052702306888792  
CSC - LAWYERS INCORPORATING  
SERVICE  
BECKY DEGEORGE  
2710 GATEWAY OAKS DRIVE, Suite  
150N  
SACRAMENTO, CA 95833

Re: Notice Of Violations Of California Labor Code Sections §§ 201, 202, 203, 204, 210, 218, 221, 226(a), 226.7, 227.3, 246, 510, 512, 558(a)(1)(2), 1194, 1197, 1197.1, 1198, 2100, 2802, California Code of Regulations, Title 8, Section 11040, Subdivision 5(A)-(B), California Code of Regulations, Title 8, Section 1 1070(14) (Failure to Provide Seating), and Violation of Applicable Industrial Welfare Commission Wage Order(s) brought Pursuant To California Labor Code Section 2699.5.

Dear Sir/Madam:

“Aggrieved Employees” refers to all individuals who are or previously were employed by Walgreen Co. in a California distribution center, including any employees staffed with Walgreen Co. by a third party in a California distribution center, and classified as non-exempt employees during the time period of February 11, 2024 until a date as determined by the Court. Our offices represent Plaintiff Alejandro Flores (“Plaintiff”) and other Aggrieved Employees in a lawsuit against Walgreen Co. (“Defendant”). Plaintiff was employed by Defendant in California from April of 2019 to April 11, 2024. Plaintiff was at all times classified by Defendant as a non-exempt employee, paid on an hourly basis, and entitled to the legally required meal and rest periods and payment of minimum and overtime wages due for all time worked. Defendant, however, unlawfully failed to record and pay Plaintiff and other Aggrieved Employees for, including but not limited to, all of their time worked, including minimum and overtime wages and sick pay wages at the correct rate, for all of their missed meal and rest breaks at the correct regular rates, and for all of their time spent working off the clock. Moreover, when Defendant required Plaintiff and Aggrieved Employees to report for work, but “furnished less than half said employee’s usual or scheduled day’s work,” Defendant violated Cal. Code Regs., tit. 8 § 11040, subd. 5(A) by failing to pay Plaintiff and Aggrieved Employees for at least two (2) hours’ worth of work at their regular rate of pay. In addition, when Defendant required Plaintiff and Aggrieved Employees to respond to and engage in additional work, this resulted in a second reporting for

work in a single workday, and Defendant failed to pay these employees reporting time pay as required by Cal. Code Regs., tit. 8, § 11040, subd. 5(B). Further, Defendant failed to advise Plaintiff and the other Aggrieved Employees of their right to take separately and hourly paid duty-free ten (10) minute rest periods. *See Vaquero v. Stoneledge Furniture, LLC*, 9 Cal. App. 5<sup>th</sup> 98, 110 (2017). Additionally, pursuant to Labor Code § 204 *et seq.*, Defendant failed to timely provide Plaintiff and other Aggrieved Employees with their wages. Plaintiff further contends that Defendant failed to provide accurate wage statements to her, and other Aggrieved Employees, in violation of California Labor Code section 226(a). Specifically, PLAINTIFF and the AGGRIEVED EMPLOYEES were paid on an hourly basis. As such, the wage statements should reflect all applicable hourly rates during the pay period and the total hours worked, and the applicable pay period in which the wages were earned pursuant to California Labor Code Section 226(a). The wage statements Defendant provided to PLAINTIFF and the AGGRIEVED EMPLOYEES failed to identify such information. More specifically, the wage statements failed to identify the accurate total hours worked each pay period in violation of Cal. Lab. Code Section 226(a)(2). Additionally, Plaintiff contends that Defendant failed to comply with Industrial Wage Order 7(A)(3) in that Defendant failed to keep time records showing when Plaintiff began and ended each shift and meal period. Plaintiff and other Aggrieved Employees perform tasks that reasonably permit sitting, and a seat would not interfere with their performance of any of their tasks that may require them to stand. Defendant failed to provide Plaintiff and other Aggrieved Employees with suitable seats. Said conduct, in addition to the foregoing, as well as the conduct alleged in the incorporated Complaint, violates Labor Code §§ 201, 202, 203, 204 *et seq.*, 210, 218, 221, 226(a), 226.7, 227.3, 246, 510, 512, 558(a)(1)(2), 1194, 1197, 1197.1, 1198, 2802, California Code of Regulations, Title 8, Section 11040, Subdivision 5(A)-(B), California Code of Regulations, Title 8, Section 11070(14) (Failure to Provide Seating), Violation of the applicable Industrial Welfare Commission Wage Order(s), and is therefore actionable under California Labor Code section 2699.3.

A true and correct copy of the Complaint by Plaintiff against Defendant, which (i) identifies the alleged violations, (ii) details the facts and theories which support the alleged violations, (iii) details the specific work performed by Plaintiff, (iii) sets forth the people/entities, dates, classifications, violations, events, and actions which are at issue to the extent known to Plaintiff, and (iv) sets forth the illegal practices used by Defendant, is attached hereto. This information provides notice to the Labor and Workforce Development Agency of the facts and theories supporting the alleged violations for the agency's reference. Plaintiff therefore incorporates the allegations of the attached Complaint into this letter as if fully set forth herein. If the agency needs any further information, please do not hesitate to ask.

This notice is provided to enable Plaintiff to proceed with the Complaint against Defendant as authorized by California Labor Code section 2699, *et seq.* The lawsuit consists of other Aggrieved Employees. As counsel, our intention is to vigorously prosecute the claims as alleged in the Complaint, and to procure civil penalties as provided by the Private Attorney General Statute of 2004 on behalf of Plaintiff and all Aggrieved Employees.

Your earliest response to this notice is appreciated. If you have any questions of concerns, please do not hesitate to contact me at the above number and address.

Respectfully,

/s/ Nicholas J. De Blouw  
Nicholas J. De Blouw, Esq.

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# EXHIBIT 3

**BLUMENTHAL NORDREHAUG BHOWMIK DE BLOUW LLP**

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WRITERS E-MAIL:  
[nick@bamlawca.com](mailto:nick@bamlawca.com)

WRITERS EXT:  
1009

June 26, 2025  
CA3321

**VIA ONLINE FILING TO LWDA AND CERTIFIED MAIL TO DEFENDANT**

Labor and Workforce Development Agency  
Online Filing

Walgreen Co.  
Certified Mail #9589071052702856215574  
CSC - LAWYERS INCORPORATING  
SERVICE  
KOY SAECHAO  
2710 GATEWAY OAKS DRIVE, Suite  
150N  
SACRAMENTO, CA 95833

**Re: AMENDED NOTICE FOR LWDA CASE NO. LWDA-CM-1077801-25**

Amended Notice Of Violations Of California Labor Code Sections §§ 201, 202, 203, 204, 210, 226(a), 226.7, 246, 510, 512, 558(a)(1)(2), 1194, 1197, 1197.1, 1198, 2101, 2102 & 2103, California Code of Regulations, Title 8, Section 11040, Subdivision 5(A)-(B), Violation of the applicable Industrial Welfare Commission Wage Order(s) brought Pursuant To California Labor Code Section 2699.5.

Dear Sir/Madam:

Plaintiff's original PAGA Notice was sent to Defendant and the LWDA on February 4, 2025 and was amended on February 11, 2025. On April 1, 2025, the LWDA sent Plaintiff's counsel a letter directing the submission of an Amended PAGA Notice setting forth specific violations personally suffered by Plaintiff and describing the particular facts and theories supporting the specific violations alleged. Accordingly, this letter serves as Amended written notice under California Labor Code Section 2699.3 on behalf of Alejandro Flores and Kevin Cedillo ("Plaintiffs") and all other Aggrieved Employees of Walgreen Co. ("Defendant"). The purpose of this notice is not only to clarify claims, but also to include an additional aggrieved employee.

"Aggrieved Employees" refers to all individuals who are or previously were employed by Walgreen Co. in California, including any employees staffed with Walgreen Co. by a third party, and classified as non-exempt employees during the time period of February 4, 2024 until a date as determined by the Court ("PAGA Period"). Our offices represent Plaintiffs and other Aggrieved Employees in a lawsuit against Defendant. Plaintiff Flores was employed by Defendant in California from April of 2019 to April 11, 2024. Plaintiff Cedillo was employed by Defendant in California from February 17, 2019 to

# BLUMENTHAL NORDREHAUG BHOWMIK DE BLOUW LLP

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Fax: (858) 551-1232

December 15, 2024. Plaintiffs Flores and Cedillo were at all times classified by Defendant as a non-exempt employee, paid on an hourly basis, and entitled to the legally required meal and rest periods and payment of minimum and overtime wages due for all time worked. Defendant, however, unlawfully failed to record and pay Plaintiffs and other Aggrieved Employees for, including but not limited to, all of their time worked, including minimum and overtime wages and sick pay wages at the correct rate, for all of their missed meal and rest breaks at the correct regular rates, and for all of their time spent working off the clock as described further below.

Specifically, Plaintiff Cedillo was employed by Defendant as a general staff worker working at Defendant's distribution center located at 17500 North Perris Blvd. Moreno Valley, CA 92551. Defendant's distribution center was where Plaintiff Cedillo would perform his job duties consisting of operating heavy equipment such as fork lifts to pick orders by gathering items stored in difficult to reach places and to return items to stock. Plaintiff Cedillo would pick 30k-40k cases a week by using heavy equipment, labeling items in the cases, then either put them on a conveyor for shipping or store them in the facility. As a result of this and the time consuming work of Plaintiffs and other Aggrieved Employees, Plaintiffs and other Aggrieved Employees were subjected to numerous violations during their employment with Defendant.

For example, Plaintiffs were regularly unable to take rest breaks and took many of their meal breaks late, after the 5<sup>th</sup> hour of work as a result of having to process several shipments that would come into the facility and ship out of the facility in violation of Cal. Labor Codes Section 226.7, 512 & 1198. Further, Plaintiffs were never encouraged to take meal or rest breaks by either of their supervisors or managers. Moreover, because the reasons for not being able to take compliant breaks was generally the same for meal breaks and rest breaks, it is illogical that no meal or rest break violations occurred. Plaintiffs' wage statements show that no rest break premium payments were paid for rest breaks that were missed or interrupted by work duties. Plaintiffs' wage statements also show that none of the actual meal break violations that occurred resulted in Defendant providing meal break premium payments. Plaintiffs' meal breaks were late, missed or interrupted multiple times every week. As a result of Defendant failing to pay all meal and rest break premium wages, the wage statements are inaccurate. Attached as **Exhibit #1** is the true and correct copies of Plaintiff Cedillo's wage statement for the pay period from November 28, 2024 to December 11, 2024 showing no rest break premiums paid and no meal break premiums paid by Defendant for the year to date of 2024. Attached as **Exhibit #2** is the true and correct copies of Plaintiff Flores's wage statement for the pay period from April 11, 2024 to April 17, 2024 showing no rest break premiums paid and no meal break premiums paid by Defendant for the year to date of 2024.

Further, as a result of having to pick up and complete numerous orders per day, there were also times when Plaintiff Cedillo, while clocked out for a meal break, continued

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completing orders to keep up with each shipment coming into the facility. Further, Plaintiff Cedillo kept a radio on him at all times. Plaintiff Cedillo would have to answer his radio and respond to calls for help completing orders or storing items while clocked out for his meal break or while on his rest break. These actions resulted in unpaid minimum and overtime wages in violation of California Labor Code Sections 510, 1194, 1197, 1197.1, & 1198. Further, pursuant to Labor Code § 204 *et seq.*, Defendant failed to timely provide Plaintiff and other Aggrieved Employees with their wages, including the meal and rest break penalties described above.

Further, Defendant also paid Plaintiff Cedillo nondiscretionary performance based incentive wages such as a “SSuccessBonus” but failed to include this payment into Plaintiff Cedillo’s regular rate for the purposes of calculating the correct overtime and sick pay rates of pay in violation of Cal. Lab. Code Sections 246 & 510. Attached as **Exhibit #3** is a true and correct copy of Plaintiff Cedillo’s wage statement for the pay period from May 2, 2024 to May 15, 2024 showing those payments and violations.

Further, as described in detail in this notice, Defendant failed to pay all wages and premiums owed to Plaintiffs and Aggrieved Employees during their employment and also failed to timely pay those amounts due and earned to departing employees upon separation of employment in violation of California Labor Code Sections 201-204. Defendant also failed to pay the waiting time penalties owed to Plaintiffs and other Aggrieved Employees that stemmed from the non-payment of wages and premiums owed based on the allegations above. Said conduct, in addition to the foregoing, violates Labor Code §§ 201, 202, 203, 204, 210, 226(a), 226(a)(2), 226.7, 246, 510, 512, 558(a)(1)(2), 1194, 1197, 1197.1, 1198, 2101, 2102 & 2103, California Code of Regulations, Title 8, Section 11040, Subdivision 5(A)-(B), Violation of the applicable Industrial Welfare Commission Wage Order(s), and is therefore actionable under California Labor Code section 2699.3.

Further, Defendant gave Plaintiff Cedillo a daily quota of cases to pick of 3k-19k cases per day depending on the season, month, or area of department. Depending on what Plaintiff Cedillo’s quota was, he would have to reach that quota by the end of the day. Defendant failed to provide employees with a written description of applicable quotas and any potential adverse employment action that could result from failure to meet the quota. As a result of having to meet the quota given by Defendant, Plaintiff Cedillo was unable to take meal and rest breaks in a timely manner. Further, the quota system prevented Plaintiff Cedillo from taking breaks because the quota system failed to account for or treat time traveling to and from break areas as productive in the quota such that Plaintiff Cedillo and other aggrieved employees were penalized under the quota for taking breaks in violation of Cal. Lab. Code Sections 2101, 2102 & 2103.

**BLUMENTHAL NORDREHAUG BHOWMIK DE BLOUW LLP**

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This notice is provided to enable Plaintiffs to proceed with a Complaint against Defendant as authorized by California Labor Code section 2699, *et seq.* The lawsuit will consist of other Aggrieved Employees. As counsel, our intention is to vigorously prosecute the claims, and to procure civil penalties as provided by the Private Attorney General Statute of 2004 on behalf of Plaintiffs and all Aggrieved Employees.

If you have any questions of concerns, please do not hesitate to contact me at the above number and email address.

Respectfully,

*/s/ Nicholas De Blouw*

Nicholas De Blouw, Esq.

# **EXHIBIT #1**



Walgreens Boots Alliance

WALGREEN CO.  
200 WILMOT RD  
DEERFIELD, IL 60015  
847-315-2500

Statement of Earnings and Deductions

| Name                    |            | Personnel No. | Company Code | Cost Center          | Location | Hourly/Salary |
|-------------------------|------------|---------------|--------------|----------------------|----------|---------------|
| Kevin Cedillo           |            |               | WALGREEN CO. | WBA Retail Cntrlling | W-12     | 22.95         |
| Pay Period              | Check Date | Gross Pay     | Deductions   | Taxes                | Net Pay  | Check Number  |
| 11/28/2024 - 12/11/2024 | 12/18/2024 |               |              |                      |          |               |

| Earnings      |      |     |        |              |
|---------------|------|-----|--------|--------------|
| Earnings      | Rate | Hrs | Amount | Year to Date |
| SSuccessBonus |      |     |        | 162.71       |
| SSuccessAdj   |      |     |        | 22.49        |
| Regular       |      |     |        | 14,563.15    |
| Shift Diff    |      |     |        | 1,903.68     |
| Shift Diff OT |      |     |        | 99.56        |
| Holiday       |      |     |        | 522.11       |
| Reg RateAdj   |      |     |        | 4.84         |
| OT 1.5 W2     |      |     |        | 407.11       |
| OT 1.5 W1     |      |     |        | 391.22       |
| PTO Reg       |      |     |        | 1,577.03     |
| Totals        |      |     |        |              |

| For Detailed W4 Info: Go to People Central > Form Links > W-4 |            |               |           |                  |
|---------------------------------------------------------------|------------|---------------|-----------|------------------|
| Tax Authority                                                 | Exempt Ind | Filing Status | Allowance | Add. Withholding |
| Federal                                                       |            |               |           | 0.00             |
| California                                                    |            |               |           | 0.00             |

| Miscellaneous |        |              |
|---------------|--------|--------------|
| Earnings      | Amount | Year to Date |
| Totals:       |        |              |

| Taxes                 |           |        |              |
|-----------------------|-----------|--------|--------------|
| Taxes                 | Authority | Amount | Year to Date |
| TX Withholding Tax    | Federal   |        | 1,255.81     |
| TX EE Social Security | Federal   |        | 1,218.54     |
| TX EE Medicare Tax    | Federal   |        | 284.98       |
| TX Withholding Tax    | Califor   |        | 91.84        |
| TX EE Disability Tax  | Califor   |        | 216.19       |
| Totals:               |           | 0.00   | 3,067.36     |

| Pre-tax Deductions |        |              |
|--------------------|--------|--------------|
| Pre-Tax Deductions | Amount | Year to Date |
| Totals:            |        |              |

| Post-tax Deductions |        |              |
|---------------------|--------|--------------|
| Post-Tax Deductions | Amount | Year to Date |
| Vol Other Ins       | 0.00   | 2,547.80     |
| Totals:             |        | 2,547.80     |

| Taxable Wages         |           |        |              |
|-----------------------|-----------|--------|--------------|
| Taxes                 | Authority | Amount | Year to Date |
| RE Withholding Tax    | Federal   |        | 19,653.90    |
| RE EE Social Security | Federal   |        | 19,653.90    |
| RE EE Medicare Tax    | Federal   |        | 19,653.90    |
| RE Withholding Tax    | Californ  |        | 19,653.90    |
| RE EE Disability Tax  | Californ  |        | 19,653.90    |
| Total Hours           |           |        |              |
| Hours                 |           |        |              |

| Accruals |       |
|----------|-------|
| Balance  | Hours |

## **EXHIBIT #2**

|    |                           |            |                      |                                 |                      |           |                                 |               |         |
|----|---------------------------|------------|----------------------|---------------------------------|----------------------|-----------|---------------------------------|---------------|---------|
| D  | Dental                    | 8.29       |                      |                                 |                      |           |                                 |               |         |
| T  | FED - TX Withholding Tax  | /401       | 140.62               | FED - TX EE Social Security Tax | /403                 | 131.98    | FED - TX EE Medicare Tax        | /405          | 30.87   |
| T  | CA - TX Withholding Tax   | /401       | 28.64                | CA - TX EE Disability Tax       | /441                 | 23.41     |                                 |               |         |
| A  | AD                        | 1904       |                      | 1000800109                      | 46                   | 24.600000 | S                               | M             | 0       |
| B  | 0                         | 0.00       |                      | CA                              |                      | N1        | 1412                            | 2024-06-05    |         |
| C  | 2024-04-17                | 2024-04-11 | 43.75                | 42.25                           | 1958.16              | 1867.23   | 1403.62                         | 0406165700147 | 17      |
| E  | Shift Diff                | 105.15     | 35.05                | Shift Diff OT                   | 1.49                 | 0.33      | OT 1.5 W1                       | 12.67         | 0.33    |
| E  | PTO@Sup Reg               | 741.89     | 26.88                | Regular                         | 862.23               | 35.05     | PTO Reg                         | 234.73        | 8.5     |
| D  | Roth 401k                 | 39.16      | Retirement After-Tax | 39.16                           | Medical              | 43.48     | US 401k Before-Tax              | 39.16         |         |
| D  | Dental                    | 8.29       |                      |                                 |                      |           |                                 |               |         |
| T  | FED - TX Withholding Tax  | /401       | 194.64               | FED - TX EE Social Security Tax | /403                 | 118.19    | FED - TX EE Medicare Tax        | /405          | 27.64   |
| T  | CA - TX Withholding Tax   | /401       | 23.85                | CA - TX EE Disability Tax       | /441                 | 20.97     |                                 |               |         |
| C* |                           |            | 43.75                | 42.25                           | 23079.88             | 22152.36  | 17117.95                        |               |         |
| E* | Holiday                   | 393.60     | 16.0                 | OT 1.5 W1                       | 2076.85              | 53.86     | OT 1.5 W2                       | 1647.90       | 42.76   |
| E* | OT 2.0 W2                 | 5.24       | 0.1                  | PTO Reg                         | 1240.64              | 44.86     | PTO@Sup Reg                     | 741.89        | 26.88   |
| E* | Regular                   | 14740.81   | 599.22               | Shift Diff                      | 1797.66              | 599.22    | Shift Diff OT                   | 435.29        | 96.72   |
| E* | Vol Time Off              | 0.00       | 18.75                |                                 |                      |           |                                 |               |         |
| D* | Dental                    | 74.61      | Medical              | 391.32                          | Retirement After-Tax | 461.59    | Roth 401k                       | 461.59        |         |
| D* | US 401k Before-Tax        | 461.59     |                      |                                 |                      |           |                                 |               |         |
| T* | CA - TX EE Disability Tax | /441       | 248.75               | FED - TX EE Medicare Tax        | /405                 | 327.90    | FED - TX EE Social Security Tax | /403          | 1402.06 |

# **EXHIBIT #3**



Walgreens Boots Alliance

WALGREEN CO.  
200 WILMOT RD  
DEERFIELD, IL 60015  
847-315-2500

## Statement of Earnings and Deductions

| Name                    |            | Personnel No. | Company Code | Cost Center          | Location   | Hourly/Salary |
|-------------------------|------------|---------------|--------------|----------------------|------------|---------------|
| Kevin Cedillo           |            | ████████      | WALGREEN CO. | WBA Retail Cntrlling | W-12       | 22.95         |
| Pay Period              | Check Date | Gross Pay     | Deductions   | Taxes                | Net Pay    | Check Number  |
| 05/02/2024 - 05/15/2024 | 05/22/2024 | \$1,927.65    | \$222.89     | \$325.69             | \$1,379.07 | ████████      |

| Earnings      |       |       |                 |                  |
|---------------|-------|-------|-----------------|------------------|
| Earnings      | Rate  | Hrs   | Amount          | Year to Date     |
| SSuccessBonus | 22.95 | 2.11  | 48.42           | 162.71           |
| SSuccessAdj   |       |       |                 | 22.49            |
| Regular       | 22.95 | 67.18 | 1,541.78        | 13,417.49        |
| Shift Diff    | 3.00  | 67.18 | 201.54          | 1,753.92         |
| Shift Diff OT | 4.50  | 0.15  | 0.68            | 99.10            |
| Holiday       |       |       |                 | 355.72           |
| Reg RateAdj   |       |       |                 | 4.84             |
| OT 1.5 W2     |       |       |                 | 405.31           |
| OT 1.5 W1     | 36.54 | 0.15  | 5.48            | 389.42           |
| PTO Reg       | 25.95 | 5.00  | 129.75          | 1,421.31         |
| <b>Totals</b> |       |       | <b>1,927.65</b> | <b>18,032.31</b> |

| For Detailed W4 Info: Go to People Central > Form Links > W-4 |            |               |           |                  |
|---------------------------------------------------------------|------------|---------------|-----------|------------------|
| Tax Authority                                                 | Exempt Ind | Filing Status | Allowance | Add. Withholding |
| Federal                                                       |            |               |           | 0.00             |
| California                                                    |            |               |           | 0.00             |

| Miscellaneous  |        |              |  |
|----------------|--------|--------------|--|
| Earnings       | Amount | Year to Date |  |
| <b>Totals:</b> |        |              |  |

| Taxes                 |           |               |                 |
|-----------------------|-----------|---------------|-----------------|
| Taxes                 | Authority | Amount        | Year to Date    |
| TX Withholding Tax    | Federal   | 143.57        | 1,153.81        |
| TX EE Social Security | Federal   | 119.51        | 1,118.00        |
| TX EE Medicare Tax    | Federal   | 27.95         | 261.47          |
| TX Withholding Tax    | Califor   | 13.45         | 85.12           |
| TX EE Disability Tax  | Califor   | 21.21         | 198.36          |
| <b>Totals:</b>        |           | <b>325.69</b> | <b>2,816.76</b> |

| Pre-tax Deductions |        |              |  |
|--------------------|--------|--------------|--|
| Pre-Tax Deductions | Amount | Year to Date |  |
| <b>Totals:</b>     |        |              |  |

| Post-tax Deductions |               |                 |  |
|---------------------|---------------|-----------------|--|
| Post-Tax Deductions | Amount        | Year to Date    |  |
| Vol Other Ins       | 222.89        | 2,324.91        |  |
| <b>Totals:</b>      | <b>222.89</b> | <b>2,324.91</b> |  |

| Taxable Wages         |           |          |              |
|-----------------------|-----------|----------|--------------|
| Taxes                 | Authority | Amount   | Year to Date |
| RE Withholding Tax    | Federal   | 1,927.65 | 18,032.31    |
| RE EE Social Security | Federal   | 1,927.65 | 18,032.31    |
| RE EE Medicare Tax    | Federal   | 1,927.65 | 18,032.31    |
| RE Withholding Tax    | Californ  | 1,927.65 | 18,032.31    |
| RE EE Disability Tax  | Californ  | 1,927.65 | 18,032.31    |

| Total Hours    | Hours |
|----------------|-------|
| CA Total Hours | 67.33 |

| Check/Transfer Info |          |
|---------------------|----------|
| Account Type        | Amount   |
| Direct Deposit      | 1,379.07 |
| Accruals            |          |
| Balance             | Hours    |
| PTO Balance         | 0.77     |

Check can be cashed at following Bank: JPMORGAN CHASE BANK, N.A. 796 E Shaw Ave Fresno, CA 93710  
WALGREENS-0092