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Attorneys for PLAINTIFFS

SUPERIOR COURT OF THE STATE OF CALIFORNIA

IN AND FOR THE COUNTY OF CONTRA COSTA

JOSE SANTILLAN and JESUS NAVARRO,
individuals, on behalf of themselves, and on
behalf of all persons similarly situated,

Plaintiffs,

v.

NUMBER ONE CONCRETE READY MIX,
INC., a California corporation; A CUT ABOVE
SERVICES, INC., a California corporation; and
DOES 1-50, Inclusive,

Defendants.

Case No. C25-00726

**DECLARATION OF KENNETH L.
CREAL, CPA IN SUPPORT OF MOTION
FOR PRELIMINARY APPROVAL OF
CLASS ACTION AND PAGA
SETTLEMENTS**

Judge: Hon. Benjamin T. Reyes, II
Dept.: 16

DECLARATION OF KENNETH L. CREAL, CPA

I, Kenneth L. Creal, CPA declare as follows:

1. I am a Certified Public Accountant, licensed in the State of California, engaged in the full-time practice of public accounting since 1975 and licensed continuously as a Certified Public Accountant in the State of California since January 1978.
2. I have a Bachelor of Science Degree from the University of Southern California in business administration with a major in accounting. I passed all four parts of the Uniform CPA Exam at my first and only sitting in May 1975. I was a senior auditor at a Big-Eight auditing firm prior to establishing my own practice as a CPA in 1978. In total, I have spent over 50 years in public accounting as an auditor, advisor to business owners, and as preparer of thousands of financial statements and tax returns for business enterprises.
3. In more than 500 cases, I have offered forensic accounting expert testimony or reports on many economic topics including hundreds of wage & hour class action damage models, numerous individual wage & hour claims, as well as other employment law and business disputes.
4. I have been retained on more than 700 occasions to offer expert opinions as to various Defendants' affordability of proposed settlement amounts or to determine the maximum amount a Defendant could afford to pay in settling wage & hour class actions and/or PAGA claims, without causing the defendant to go out of business. The wage & hour class actions for which I have been retained have involved employee groups working for many different commercial enterprises: construction industry, service industry, farm labor contractors, hospitals, and non-profit organizations.
5. Additionally, for the last thirteen years, I have served continuously as an expert for the Regional Director for the Office of General Counsel of the State of California's Agricultural Labor Relations Board (ALRB). I have testified before the Board on a number of occasions.
6. I have testified as an expert witness on more than 125 occasions in California Superior Courts in Southern and Central California as well as Federal Court in the California Southern District. I have testified as an economic expert in wage & hour class action litigation.
7. I was retained by Plaintiffs' Counsel in this matter – *Jose Santillian and Jesus Navarro, et al. v. Number One Concrete Ready Mix, Inc. et al., Contra Costs Superior Court Case No. C25-*

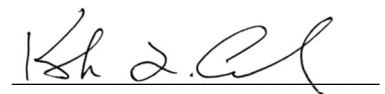
00726, to review the financial documents provided to me regarding the defendant's business.

In January 2026, I received internal financial statements and income tax returns as follows:

- a. Income tax returns for 2022 through 2024 for Defendants A Cut Above Services, Inc. and Number One Concrete Ready Mix, Inc.
 - b. Financial statements including balance sheets and profit & loss statements for Number One Concrete Ready Mix, Inc. for 2022, 2023, 2024, and the interim period ending July 31, 2025.
8. I inspected all the documents carefully. In my opinion, the documents gave me adequate insight into the Company's operations insofar as assets and asset composition, current and long-term liabilities, profit and loss history, and the historical net worth of the business (equity).
9. As I understand it, the parties attended mediation on at least one occasion shortly after my inspection of the documents.
10. I have reviewed the Stipulation of Settlement of Class and PAGA Action Claims and Release of Claims. I paid particular attention to the Gross Settlement Amount and the Funding Dates reflected in paragraphs O and P of the Stipulation.
11. In my opinion, based on my review of the documents provided, the Gross Settlement Amount and Funding Dates represent a fair and reasonable settlement in this matter, and would not be destructive to the Defendant's ongoing business.

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

Executed this 24th day of February 2026 at Washington, Utah.



KENNETH L. CREAL, CPA