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SUPERIOR COURT OF THE STATE OF CALIFORNIA

IN AND FOR THE COUNTY OF LOS ANGELES

17 WILLY GRANADOS, on behalf of himself)
18 and all others similarly situated,)

19 Plaintiff,)

20 v.)

21 COUNTY OF LOS ANGELES,)

22 Defendant.)

Case No. BC361470

SETTLEMENT AGREEMENT

DEPT: 307

JUDGE: Hon. Maren E. Nelson

1 WHEREAS, Plaintiff Willy Granados (“Granados” or “Plaintiff”) brought this class action
2 on behalf of himself and those similarly situated against the County of Los Angeles (the
3 “County”) for allegedly improper tax collection with respect to the County’s telephone utility
4 users’ tax (“TUT”), as more fully stated in the action entitled, *Granados v. County of Los Angeles*,
5 Los Angeles Superior Court Case No. BC361470 (the “Action”);

6 WHEREAS, the County denies all of the claims asserted by Granados in his Complaint;

7 WHEREAS, over the ten years this action has been pending, the Parties to this Agreement
8 have conducted a thorough examination and investigation of the facts and law relating to the
9 subject matters set forth in Granados’s Class Action Complaint For Declaratory, Injunctive,
10 Monetary and Other Relief (the “Complaint”) and the claims set forth therein, including informal
11 and formal discovery, and have engaged in significant motion and appellate practice, providing
12 them an informed view of the strengths and weaknesses of their respective positions;

13 WHEREAS, the Parties recognize the risks and costs of prosecuting or defending this
14 litigation and believe that it is in the Parties’ best interests to resolve finally and completely the
15 claims in the Complaint against the County at this time by and through this Settlement;

16 WHEREAS, it is the intent of this Agreement to ensure that every Class Member is given a
17 full opportunity to claim and receive a share of the Settlement, in accordance with the procedures
18 described herein, in proportion to the UUT that Granados alleges was improperly collected and
19 paid by the Class Member within the Class Period;

20 WHEREAS, extended arm’s-length negotiations have been conducted between Class
21 Counsel and Counsel for the County over the years of the pendency of this action, including a full-
22 day mediation session under the supervision of the Hon. Dickran M. Tevrizian (Ret.), and follow-
23 up telephonic negotiations with the assistance of Judge Tevrizian;

24 WHEREAS, the undersigned Parties believe this Agreement offers significant benefits to
25 the Class and is fair, reasonable, adequate and in the best interests of all Parties;

26 NOW, THEREFORE, the undersigned Parties stipulate and agree that all claims of the
27 Plaintiff and Class Members against the County shall be settled, discharged and resolved on the
28 terms and conditions set forth below.

1 **I. DEFINITIONS**

2 As used in this document, the following terms shall have the defined meanings set forth
3 below. Where appropriate, terms used in the singular shall be deemed to include the plural and
4 vice versa.

5 “Action” shall mean the action in which Plaintiff has filed a Complaint on behalf of the
6 taxpayers of the County of Los Angeles entitled *Granados v. County of Los Angeles*, Los Angeles
7 Superior Court Case No. BC361470.

8 “Attorneys’ Fees and Expenses” means the Settlement amount(s) approved by the Court
9 for payment to Class Counsel for attorneys’ fees, costs, and litigation expenses.

10 “Authorized Claimant” means a Class Member whose claim has been approved by the
11 Claims Administrator as provided by the terms of this Agreement and the Final Judgment of the
12 Court approving the Settlement.

13 “County” or “Defendant” means the County of Los Angeles.

14 “Claim Form” means the claim form, substantially in the form set forth in **Exhibit A** to
15 this Agreement, which form must be timely and fully completed and submitted by each Class
16 Member who wishes to receive, and is eligible to receive, payment of settlement benefits under the
17 terms of this Agreement.

18 “Claims Administrator” means the qualified, third party selected by the Parties and
19 approved by the Court in the Preliminary Approval Order to administer this Agreement, including
20 implementing the Notice provisions herein.

21 “Claims Period” shall refer to the time during which Class Members may timely submit
22 Claim Forms, which shall span from the later of the date of completion of the mailing of the
23 Notice to Class Members or the date of publication following entry of the Preliminary Approval
24 Order, and end on the 120th day or such day as the Court grants thereafter.

25 “Class Counsel” means the law firms of Wolf Haldenstein Adler Freeman & Herz LLP,
26 Chimicles & Tikellis LLP, Cuneo Gilbert & Laduca, LLP and Tostrud Law Group, PC.

27 “Class” means the Class certified by the Court on May 23, 2017, namely all persons,
28 including corporate and non-corporate entities wherever organized and existing, who paid

1 telephone utility user taxes to the County of Los Angeles on telephone service utilized from
2 August 25, 2005 to November 4, 2008, other than local-only telephone services, teletypewriter
3 exchange service, or long distance telephone service where the charge varied by both time and
4 distance, and who have not already received a refund of such tax.

5 “Class Members” means those persons included within the “Class,” as defined above.

6 “Class Member Payment Amount” means the amount that will be paid under this
7 Agreement to each Authorized Claimant after any necessary proration has been made, as set forth
8 in Section V.B.2., *infra*.

9 “Class Period” means August 25, 2005 to November 4, 2008.

10 “Complaint” means Plaintiff’s Class Action Complaint for Declaratory, Injunctive,
11 Monetary and Other Relief, filed on November 6, 2006 in this Action.

12 “Court” means the Superior Court of California, County of Los Angeles.

13 “Defendant’s Released Parties” means the County and the Related Parties.

14 “Effective Date” means the date on which the Settlement and Final Judgment have become
15 “final” in that all of the following conditions have been satisfied:

16 (1) The Final Judgment has been entered; and

17 (2)(a) If an appeal, review or reconsideration is not sought from the Final
18 Judgment, the expiration of the time for the filing or noticing of any appeal, petition for review or
19 motion for reconsideration; or

20 (2)(b) If an appeal, review or reconsideration is sought from the Final Judgment,
21 the later of (i) the date on which the Final Judgment is affirmed and is no longer subject to judicial
22 review or, (ii) the date on which the appeal, petition for review or motion for reconsideration is
23 dismissed or denied and the Final Judgment is no longer subject to judicial review.

24 “Final Order” means the order finally approving this Agreement, substantially in the form
25 of **Exhibit B**.

26 “Final Judgment” means the final judgment of the Court, substantially in the form of
27 **Exhibit C**.

28 “Final Settlement Hearing” means the final hearing(s) scheduled by the Court in the

1 Action, after Notice, to determine whether to finally approve this Agreement, and to consider the
2 application for an award of Attorneys' Fees and Expenses, the Plaintiff's Incentive Award and
3 related matters.

4 "Kinds of Service" means the three kinds of telephone service that are the subject of this
5 Action and for which UUT refunds are to be made under this settlement:

- 6 a) Residential landline service;
- 7 b) Business landline service;
- 8 c) Mobile telephone service.

9 "Lead County Counsel" means the law firm of Jones Day.

10 "Net Settlement Fund" means the balance of the Settlement Fund Amount remaining to
11 distribute as Class Member Payment Amounts after payment of all Notice and Administration
12 Expenses, Attorneys' Fees and Expenses, and Plaintiff's Incentive Award.

13 "Notice" means the Court-approved form of notice of this Agreement and class
14 certification to be mailed to the Class as provided herein, substantially in the form of **Exhibit D**.

15 "Notice and Administration Expenses" means all reasonable costs and expenses incurred
16 or anticipated to be incurred in connection with preparing, printing, mailing and publishing the
17 Notice, processing claims, and administering this Agreement, and, subject to the conditions set
18 forth in Section III.B.3.a-c, *infra.*, reimbursing telephone service providers for the reasonable costs
19 they incur in providing Class Member UUT data to the Class Members or to the Claims
20 Administrator, and reimbursing Class Members for the costs they incur in obtaining copies of their
21 Class Period or more recent telephone bills from their telephone service providers.

22 "*Oronoz* Settlement" means the settlement in *Oronoz v. County of Los Angeles*, Los
23 Angeles Super. Ct., No. BC334027.

24 "*Oronoz* Claimants Notice" means the notice to be sent to those claimants, by name, who
25 filed a claim in the *Oronoz* Settlement for a telephone tax refund and did not receive one,
26 substantially in the form of **Exhibit E** hereto.

27 "Parties" means Plaintiff and Defendant.

28 "Plaintiff" means Plaintiff Willy Granados.

1 “Plaintiff’s Incentive Award” means the amount of any incentive award to Plaintiff
2 approved by the Court.

3 “Plaintiff’s Released Persons” means Plaintiff’s agents, attorneys (including Class
4 Counsel), accountants, auditors, representatives, brokers, financial or investment advisors,
5 including their assigns, heirs, executors, trustees, personal representatives, estates, and
6 administrators.

7 “Preliminary Approval Order” means the order of the Court, substantially in the form of
8 **Exhibit F** hereto, granting preliminary approval of this Agreement and authorizing the Notice.

9 “Publication Notice” means the Court-approved form of Notice of this Agreement to the
10 Class for publication in newspapers and/or periodicals, digital or otherwise, substantially in the
11 form of **Exhibit G** hereto.

12 “Recognized Claim Amount” means the dollar amount that has been approved by the
13 Claims Administrator for an Authorized Claimant’s claim pursuant to the terms and procedures
14 specified in this Agreement.

15 “Related Parties” means all of the County’s past, present, and future Board of Supervisors,
16 County managers, County clerks, finance directors, employees, agents, attorneys, and all their
17 respective predecessors and successors in interest and legal representatives.

18 “Released Claims” means and includes any and all claims, demands, rights, damages,
19 obligations, suits, and causes of action of every nature and description whatsoever, ascertained or
20 unascertained, suspected or unsuspected, existing or claimed to exist, including both known and
21 unknown claims of Granados and all Class Members, that were or could have been brought
22 against the County and/or its Related Parties, or any of them, during the Class Period, arising from
23 the facts alleged in the Complaint.

24 “Settlement” means the terms of the Settlement provided in this Agreement.

25 “Settlement Agreement” or “Agreement” means this Agreement and the exhibits attached
26 hereto.

27 “Settlement Fund Amount” means Sixteen Million, Nine Hundred Thousand Dollars
28 (\$16,900,000).

1 “Settlement Fund” means the Settlement Fund Amount, which will be the total amount
2 available to be used to pay refunds to the Class, Attorneys’ Fees and Expenses, Plaintiff’s
3 Incentive Award and Notice and Administration Expenses, as approved by the Court and under the
4 terms of this Agreement.

5 “UUT” shall mean the telephone utility users’ tax (section 4.62.060(d) of the Los Angeles
6 County Code (“LACC”)) collected by the County.

7 **II. REQUIRED EVENTS**

8 Promptly after the execution of this Agreement by representatives of both Parties:

9 **A. Filing**

10 Class Counsel shall promptly submit this agreement for Preliminary Approval, thereby
11 notifying the Court that Plaintiff and the County have reached a formal settlement. The parties
12 agree to use their best efforts to obtain preliminary approval of the Settlement as soon as
13 practicable, including endeavoring in good faith to have their motion for preliminary approval
14 heard on December 12, 2017.

15 **B. Approval**

16 Lead County Counsel and Class Counsel shall take all necessary steps to obtain judicial
17 approval of this Agreement. As part of the approval process, the Parties agree to cooperate and use
18 their best efforts to describe and explain the benefits of this Agreement to the Class.

19 **C. Motion**

20 To effectuate the requirements of Section II.A. above, Plaintiff’s Counsel shall move for an
21 order in substantially the same form as **Exhibit F** (“Preliminary Approval Order”), which by its
22 terms shall:

- 23 1. Preliminarily approve the terms of the Settlement;
- 24 2. Approve the Notice and Publication Notice to be disseminated to the Class
25 advising them of the Settlement and of the Final Settlement Hearing to be held to determine the
26 fairness, reasonableness and adequacy of the Settlement;
- 27 3. Approve the appointment of the Claims Administrator; and

28

1 4. Schedule a hearing to review comments and objections, if any, regarding
2 the Settlement and to consider the fairness, reasonableness and adequacy of the Settlement and the
3 application for an award of Attorneys' Fees and Expenses, and to consider whether the Court
4 should issue a Final Order and a Final Judgment approving the Settlement, and awarding
5 Attorneys' Fees and Expenses to Class Counsel and Plaintiff's Incentive Award, in the Court's
6 discretion.

7 **D. Efforts**

8 Plaintiff, the County and their respective counsel will cooperate to undertake all reasonable
9 actions in order to accomplish the events described in this Section II. In the event that the Court
10 fails to grant Preliminary Approval or fails to issue a Final Judgment, Plaintiff, the County and
11 their respective counsel agree to use all reasonable efforts, consistent with this Agreement, to cure
12 any defect identified by the Court, assuming the Parties in good faith believe that the defect is
13 curable.

14 **E. Final Settlement Hearing**

15 Upon expiration of the deadline for filing objections and/or requests for exclusion under
16 this Agreement as set forth in the Preliminary Approval Order and Notice, and on the date set forth
17 in the Preliminary Approval Order, a Final Settlement Hearing shall be conducted to determine
18 final approval of the Settlement along with the amount properly payable for attorneys' fees, costs
19 and expenses.

20 **F. Final Order and Final Judgment**

21 Upon final approval of this Agreement by the Court at or after the Final Settlement
22 Hearing, the Parties shall present the Final Order and the Final Judgment to the Court for approval
23 and entry. Class Counsel and Lead County Counsel shall use all reasonable efforts, consistent
24 with this agreement, to promptly obtain a Final Order and a Final Judgment.

25 **III. SETTLEMENT TERMS**

26 **A. Benefits to Parties**

27 As part of this Settlement, the Class Members shall receive the Settlement Fund Amount as
28 described more fully below, and the County shall receive the release of claims provided herein.

1 1. Establishment of a Settlement Fund. The County agrees to the Settlement
2 Fund Amount (\$16,900,000) to pay all Class Member Payment Amounts, Notice and
3 Administration Expenses, Plaintiff's Incentive Award, and Attorneys' Fees and Expenses, as
4 approved by the Court. Within 30 days of entry of the Final Order granting final approval to the
5 Settlement, the County shall allocate the Settlement Fund Amount into a separate County account
6 (the "Settlement Fund Account"). Within 21 days of receiving notice from the Claims
7 Administrator of the amount needed to pay all Class Member Payment Amounts, the County shall
8 draw that amount from the Settlement Fund Account and pay it directly to the Claims
9 Administrator. This payment for Class Member Payment Amounts is distinct from any Notice and
10 Administration Expenses, Attorneys' Fees and Expenses, or Plaintiff's Incentive Award, which
11 shall be paid directly by the County from the Settlement Fund Account to the Claims
12 Administrator (for Notice and Administration Expenses) or Plaintiffs' Counsel (for Attorneys'
13 Fees and Expenses or Plaintiffs' Incentive Award). Under all circumstances, however, the total
14 amount required to pay all Class Member Payment Amounts, Notice and Administration
15 Expenses, Attorneys' Fees and Expenses, and Plaintiff's Incentive Award shall not exceed the
16 Settlement Fund.

17 2. Reversion. In the event that the total of all Class Member Payment
18 Amounts, Notice and Administration Expenses, Attorneys' Fees and Expenses, and Plaintiff's
19 Incentive Award is less than the Settlement Fund, the difference shall revert to the County. Such
20 reversion, if any, shall occur within thirty (30) days after issuance of the checks for the Class
21 Member Payment Amounts, and payment of all Notice and Administration Expenses, Attorneys'
22 Fees and Expenses, and Plaintiff's Incentive Award.

23 **B. Claims by Class Members**

24 1. Basic Class Member Information. In order to receive a Class Member
25 Payment Amount, Class Members must submit a completed Claim Form for consideration and
26 approval by the Claims Administrator which includes the following required information:
27 (a) Claimant's name (as well as a contact name for business or entity Class Members);
28 (b) Claimant's current telephone number for contact purposes, if necessary, by the Claims

1 Administrator; (c) telephone number(s) for which the refund is claimed; (d) for landline telephone
2 service claims, the service address, located within the County, for which a refund is claimed;
3 (e) for mobile telephone service claims, the billing address, located within the County, for which a
4 refund is claimed; (f) Claimant's current mailing address, if different from the billing/service
5 address; (g) Claimant's date of birth, unless Claimant is submitting one or more telephone bills,
6 and (h) the option of refund(s) requested.

7 2. Option 1: Standard Refund Procedure. Class Members shall have the
8 option of returning the Claim Form with no additional documentation seeking flat Recognized
9 Claim Amounts of \$27.50 for residential landline telephone service, \$46.00 for business landline
10 service, and/or \$46.00 for mobile telephone service, subject to the proration procedures referred to
11 in Section V.B.2., *infra*. Class members may claim more than one flat Recognized Claim Amount
12 for different Kinds of Service (*e.g.*, one flat amount for landline and one flat amount for mobile),
13 but Class Members cannot claim more than one flat Recognized Claim Amount for a single kind
14 of telephone service (*e.g.*, a Class Member may not claim two flat amounts for mobile service).

15 3. Full Refund Procedures.

16 a. Option 2: Submit Documentation Reflecting Tax Paid During Class
17 Period. Class Members may claim a refund of the actual UUT paid on long distance and bundled
18 telephone services utilized during the Class Period by submitting copies of telephone bills (or
19 other service provider documents) showing charges for the UUT from billing periods within the
20 Class Period. Class Members may submit a full set of bills (or other service provider documents)
21 reflecting the tax paid during the Class Period, *or* they may submit a sample of:

22 (i) at least one bill (or other service provider document) reflecting
23 UUT paid on a monthly basis from the period August 2005 through
24 December 2005, *and*

25 (ii) at least three bills (or other service provider documents) for each
26 calendar year of 2006, 2007, and 2008 reflecting UUT paid on a
27 monthly basis (*i.e.*, 3 bills for 2006, 3 bills for 2007, and 3 bills for
28 2008).

1 If a Class Member submits a full set of bills (or other service provider documentation)
2 reflecting the tax paid during the Class Period, the Class Member's Recognized Claim Amount
3 shall be the total amount of UUT reflected on such documentation as approved by the Claims
4 Administrator.

5 If a Class Member submits a sample of bills as provided in paragraphs (i) and (ii) of
6 Section III.B.3.a, the Class Member's Recognized Claim Amount shall be calculated as follows:

7 (i) the monthly UUT amount shown in the one document from the period August 2005 through
8 December 2005 shall be multiplied by five; (ii) the average monthly UUT reflected on the
9 documentation for calendar years 2006 and 2007 shall be multiplied by twelve; and (iii) the
10 average monthly UUT amounts shown on the 3 bills for the 2008 calendar year shall be multiplied
11 by eleven. If a Class member submits only a portion of the documentary evidence required for
12 each time period, the Recognized Claim Amount will be calculated as the average for the time
13 periods for which the requisite documentation was provided, plus the UUT shown on the
14 documentation actually submitted for the other time periods. For example, if a Class Member
15 submits three bills from 2006 but only two bills from 2007, his/her/its recognized Claim Amount
16 will be calculated as the average of the UUT shown on the three bills for 2006 multiplied by
17 twelve, plus the total amount of UUT shown on the two bills for 2007. If no bills are submitted
18 for a year of the Class Period, the Claim Amount will be calculated so as to not reflect any TUT
19 paid in that year.

20 Class Members who submit a sample of bills as provided in paragraphs (i) and (ii) of
21 Section III.B.3.a must provide the requisite number of sample bills for each kind of service for
22 which they seek a refund. For example, a Class member who seeks a refund for both landline and
23 cellular service for the year 2007 must submit at least three landline bills from 2007 and at least
24 three mobile bills from 2007.

25 Class Members who incur out-of-pocket costs paid to their Class Period telephone carrier
26 in order to obtain copies of bills may submit receipts from such Class Period telephone carrier of
27 such costs for reimbursement, but such reimbursement will not exceed \$5 for each monthly bill
28 submitted regardless of the actual cost and no more than \$50 total regardless of the actual cost.

1 i. Sprint and Verizon Customers: Subject to the Parties
2 reaching an acceptable agreement with Sprint and Verizon, Class Members who were customers
3 of Sprint and/or Verizon during the Class Period may provide consent for Sprint and/or Verizon to
4 search for the Class Members' UUT payment data during the Class Period and provide that UUT
5 data directly to the Claims Administrator. Class Members who select this option for a kind of
6 service, but for whom Sprint and/or Verizon are unable to locate UUT payment records for that
7 kind of service, shall be treated as if they made a claim under Option 1 for that kind of service,
8 including being subject to the provisions relating to address audits as provided in Section V.E.2.,
9 below.

10 ii. T-Mobile Customers: For Class Members who were
11 customers of T-Mobile during the Class Period, subject to the Parties reaching an acceptable
12 agreement with T-Mobile, the Notice will include a toll free number which Class Members may
13 call to request a written statement of the UUT paid during the Class Period.

14 iii. The costs of data retrieval by Sprint, Verizon, and T-Mobile
15 shall be paid as a part of Notice and Administration Expenses.

16 b. Option 3: Submit Recent Phone Bills: Class Members who paid
17 the County UUT during the Class Period, but who do not have copies of Class Period bills (and, as
18 to Verizon and Sprint customers, who choose not to consent to a data search), may provide recent
19 bills (or other service provider documents) reflecting the Class Members' payment of the TUT.
20 In order to claim a refund for the entire Class Period, such Class Members must provide bills (or
21 other service provider documents) reflecting the UUT paid to the County in at least three months
22 in three different calendar years and at least one bill (or other service provider document)
23 reflecting the UUT paid in a fourth calendar year for each kind of service for which they seek a
24 refund. For example, to claim a refund for residential service for the entire Class Period, such
25 Class Member could provide three bills from 2016, three bills from 2015, three bills from 2014,
26 and one bill from 2013. A Class Member's Recognized Claim Amount shall be calculated as the
27 average monthly UUT reflected in the documentation submitted from one calendar year multiplied
28 by eleven, plus the average monthly UUT reflected in the documentation submitted for calendar

1 years two and three multiplied by twelve, plus the amount reflected in the documentation
2 submitted from the fourth calendar year multiplied by five. If a Class member submits only a
3 portion of the documentary evidence required for each time period, the Recognized Claim Amount
4 will be calculated as the average for the time periods for which the requisite documentation was
5 provided, plus the UUT shown on the documentation actually submitted for the other time periods.
6 In order to submit a claim under this Option 4, Class Members must affirm on the Claim Form
7 under penalty of perjury that they have made good faith efforts to locate copies of bills from the
8 Class Period but have been unable to do so, and that, to the best of the Class Member's
9 knowledge, his/her/its telephone usage during the Class Period on which the County UUT was
10 collected was substantially similar to, or greater than, the telephone usage reflected in the copies
11 of bills being submitted.

12 Class Members who incur out-of-pocket costs paid to their current or former carrier in
13 order to obtain copies of bills under this Option 3 may submit receipts from such carrier of such
14 costs for reimbursement, but such reimbursement will not exceed \$5 for each monthly bill
15 submitted regardless of the actual cost and no more than \$50 total regardless of actual cost.

16 4. Full Refund Recognized Claim Amounts. The Recognized Claim Amount
17 for full refund claims of mobile telephone service shall be the sum of the UUT shown on the bills
18 or other evidence, or, if eligible sample bills are submitted, the average UUT shown on the bills as
19 set forth above. The Recognized Claim Amount for full refund claims of residential landline
20 telephone service and for business landline telephone service shall be 70% of the sum of the UUT
21 shown on the bills or other evidence, or, if eligible sample bills are submitted, the average UUT
22 shown on the bills as set forth above.

23 If the bills include utility users' taxes collected from other cities, and the Los Angeles
24 UUT is not separately stated, the Claims Administrator shall have discretion to determine the
25 appropriate estimate of the monthly Los Angeles UUT.

26 A Class Member may claim both Option 1 standard refund amounts and full refund
27 amounts under Options 2 or 3 for *different* Kinds of Service (*e.g.*, an Option 1 standard refund for
28 mobile service and an Option 2 full refund for landline service), but a Class Member may not

1 receive both an Option 1 standard refund and an Option 2 full refund for the *same* kind of
2 telephone service (*e.g.*, both an Option 1 standard refund and an Option 2 full refund for mobile
3 telephone services). Further, a Class member may claim under Options 2 and 3 for different
4 telephone service accounts, but may not submit a claim for the same account under both Option 2
5 and Option 3.

6 5. Offsets for Class Members Who Received Refunds Via the *Oronoz*
7 Settlement. Notwithstanding the provisions above III.B.2, 3, and 4, above, a Class Member's
8 Recognized Claim Amount shall be offset by the amount of any UUT refund previously paid to
9 the Class Member that is reflected in the records of the claims administrator for the *Oronoz*
10 Settlement or in the County's records. For example, if, utilizing any of the refund options set
11 forth in Section III.B. 2 or 3 above, a Class Member's recognized claim amount would be \$100,
12 but he/she/it was previously paid a UUT refund of \$100 or more via the *Oronoz* Settlement,
13 his/her/its recognized Claim Amount shall be zero. If the Class Member's recognized claim
14 amount would be \$100, and he/she/it was previously paid a UUT refund of \$75 via the *Oronoz*
15 Settlement, his/her/its Recognized Claim Amount shall be \$25.

16 6. Claimant's Statement. Regardless of the refund option selected, each
17 Claimant, by submitting a Claim Form, must acknowledge under penalty of perjury (unless
18 Claimant is submitting at least one copy of her telephone bill reflecting payment of the UUT
19 during the Class Period) that the information set forth on the Claim Form is accurate to the best of
20 the Claimant's knowledge.

21 7. As set forth in Section V.B, the Claims Administrator shall determine if
22 each claim is valid. A Class Member who fails to make a valid Claim for settlement benefits will
23 not receive any refund.

24 **IV. NOTIFICATION OF SETTLEMENT TO CLASS MEMBERS**

25 **A. Overview**

26 After the issuance of the Preliminary Approval Order, Notice shall be provided to the Class
27 Members as specified herein to inform them of, among other things, class certification, the terms
28 of this Agreement, their right to submit a claim, the rights that will be extinguished under the

1 Agreement, and their rights and the processes by which to comment on, object to, or exclude
2 themselves from the Settlement (“opt-out”). The cost of Notice provided under this Section
3 (except for Section IV.K) shall be considered part of the Notice and Administration Expenses and
4 shall be paid by the County subject to the terms in Section IV.L, *infra*.

5 **B. Claims Administrator**

6 Class Counsel and the County shall select a Claims Administrator to be approved by the
7 Court. The Claims Administrator shall be responsible for implementing the Notice to the Class.
8 Dissemination of Notice to the Class shall be accomplished by both mailed notice, written in
9 English and Spanish, and Publication Notice, written in English and Spanish. The Claims
10 Administrator shall be responsible for, without limitation: (i) arranging for the publication of the
11 Publication Notice; (ii) mailing the Notice and Claim Form to all physical addresses located
12 within the County during the Class Period using the mailing list used in *Oronoz v. County of Los*
13 *Angeles* to provide notice of the settlement in that case; (iv) mailing the *Oronoz* Claimants Notice
14 and Claim Form to those claimants, by name, in *Oronoz* who filed a claim for a telephone tax
15 refund and did not receive one; (v) updating the *Oronoz* claimants’ addresses by reference to the
16 National Change Of Address database; (vi) responding to requests for the Notice; (vii)
17 administration of claims as set forth below; (viii) operating a toll-free, live telephone support line
18 for Class Members with customer service representatives fluent in Spanish; and (ix)
19 communicating with Verizon and Sprint concerning Class members who give valid consent for
20 those carriers to provide UUT data, and receiving and analyzing such data for purposes of
21 processing claims. The Notice shall comply with all applicable requirements of law. Nothing in
22 this Agreement is intended to prohibit Class Counsel from providing assistance to Class Members
23 during the Claims Process.

24 The Claims Administrator shall also create a website (www.LACountyTaxRefund.com)
25 providing notice of the information described in Section IV.A. The website shall contain
26 information, court documents, and claim forms and shall allow Class Members to electronically
27 submit claims, upload any required documentation under the terms of this Agreement, and make
28 direct email inquiries. The website shall be in English and Spanish.

1 **C. Confidentiality**

2 The Claims Administrator (and any person retained by the Claims Administrator) shall
3 sign a confidentiality agreement in a form agreed to by Class Counsel and the County. The
4 confidentiality agreement will provide that the Claims Administrator shall treat as confidential the
5 names, addresses and other information about the specific Class Members supplied by the County,
6 Class Counsel, the telephone service providers, or by other individuals. The confidentiality
7 agreement will further provide that the Claims Administrator shall use this information only as
8 required by this Agreement.

9 **D. Publication Notice**

10 Upon issuance of the Preliminary Approval Order, the Claims Administrator shall cause to
11 be published the Publication Notice in the form approved by the Court in the Preliminary
12 Approval Order, in one or more editions of the *Long Beach Press-Telegram*, *Los Angeles Times*,
13 *Los Angeles Daily News*, *LA Opinion*, *Unidos*, *Hoy Fin de Semana*, *El Aviso*, the Western U.S.
14 edition of *People in Espanol*, the California state editions of *Parade* and *People*, and the *Wall*
15 *Street Journal*. The publication of the Publication Notice will commence no earlier than 20 days
16 and no later than 60 days after entry of the Preliminary Approval Order so as to provide the best
17 practical notice to the Class.

18 **E. Individual Notice**

19 Within thirty (30) days of entry of the Preliminary Approval Order, the County shall
20 provide the Claims Administrator with: (1) the list used to notify the class members in *Oronoz v.*
21 *County of Los Angeles* of the settlement in that action (the “*Oronoz List*”); and (2) a list of those
22 *Oronoz* class members who filed claims, including their names, addresses, whether the claimant
23 requested a refund of UUT and the amount of any UUT refund that was paid to the claimant as
24 part of the settlement. Within fifty-one (51) days of entry of the Preliminary Approval Order, the
25 Claims Administrator shall mail the Notice and the Claim Form to the addresses on the *Oronoz*
26 List all in the form approved by the Court in the Preliminary Approval Order.

27 **F. Reminder Notice**

28 At Class Counsel’s discretion, Class Counsel may request that, four weeks before the end

1 of the Claims Period, the Claims Administrator mail a one-time Reminder Notice postcard to all
2 those who received the Notice and Claim Form. The Reminder Notice shall include, among other
3 things, information concerning the lawsuit, the deadline for submission of claims, and instructions
4 on how a Class Member may make a claim.

5 **G. Notification on Websites**

6 The County, Wolf Haldenstein Adler Freeman & Herz LLP and Chimicles & Tikellis LLP
7 agree to provide notice of this Agreement on their respective websites including a link to the
8 website established by the Claims Administrator for the submission of claims. This section shall
9 not be interpreted to limit either party or their counsel's desired graphic, pictorial, or typographical
10 web design for attracting attention to the Settlement Agreement, its terms, or to the link to the
11 website created by the Claims Administrator, so long as said design is not misleading about the
12 terms of this Agreement, and does not act to disparage either Party.

13 **H. Internet Advertising**

14 The Claims Administrator shall also place banner advertisements and/or sponsored links
15 geo targeted to the County of Los Angeles area, and to a lesser extent California and other U.S. IP
16 addresses, via websites and networks such as Yahoo/Bing, Google, Xaxis, the Los Angeles Press-
17 Telegram Website, Facebook and mobile advertising.

18 **I. Joint Press Release**

19 The Parties shall agree to a joint press release in English and Spanish over Businesswire
20 and/or PR News Wire's US1 and National Hispanic Newslite and to major local television and
21 newspaper outlets in the County of Los Angeles. The joint press release shall constitute
22 substantially the same form attached as **Exhibit H**.

23 **J. Television and Radio**

24 The Claims Administrator shall also place advertisements on television and radio stations
25 directed towards the County of Los Angeles region.

26 **K. Outreach Program**

27 Class Counsel may sponsor an outreach program at their own cost to encourage the
28 submission of claims.

1 **L. Notice and Administration Expenses**

2 The County shall bear all Notice and Administration Expenses (which excludes costs
3 associated with Class Counsel’s outreach under Section IV.K. and the optional audit expenses
4 under Section V.E.2.), and such expenses shall not exceed \$1,750,000 under any circumstances.
5 The Claims Administrator shall notify the County of incurred Notice and Administration Expenses
6 on a reasonable and ongoing basis and the County shall pay such amounts from the Settlement
7 Fund Account, up to \$1,750,000, directly to the Claims Administrator. Regardless of when they
8 are incurred, the total amount of all Notice and Administration Expenses shall be a reduction of
9 the Net Settlement Fund available for distribution. All Notice and Administration Expenses
10 remain the sole responsibility of the County, regardless of whether the Settlement Agreement
11 receives final approval.

12 **V. CLAIMS ADMINISTRATION**

13 **A. Claim Form**

14 Members of the Class will be directed to submit the completed Claim Form to the Claims
15 Administrator within one hundred and twenty (120) days of the mailing of the notices to the Class
16 Members or the date of Publication of the Notice, whichever is later. Class Members may submit
17 their completed Claim Form within this 120 day period by submitting such completed Claim Form
18 electronically without signature to the Web Site created by the Claims Administrator, hand-
19 delivery, fax, or mail. The written Claim Form shall be in English and Spanish. The website shall
20 also have the electronic version of the Claim Form in English and Spanish as formatted
21 appropriately. When mailing the Claim Form as described in Section IV.E., the Claims
22 Administrator shall include with the Claim Form a self-addressed, pre-paid postage envelope in
23 which the Claim Form may be returned. Claimants who submit Option 1 claims and also provide
24 a copy of a telephone bill during the Class Period with their Claim form need not acknowledge the
25 Claim under penalty of perjury.

26 **B. Claims Processing**

27 **1.** Class Members must provide the information described in Section III.B.2
28 and 3 (and as required for compliance with the selected refund claim options as provided in

1 Section III.B.1-4) during the Claims Period otherwise the Claim is invalid. The Claims
2 Administrator shall review the refund information received from the Class Members and shall
3 make a determination as to the Recognized Claim Amounts for each Authorized Claimant.

4 **2. Class Member Payment Amounts**

5 (a) If the total of all Recognized Claim Amounts is less than the Net
6 Settlement Fund, then the Class Member Payment Amounts shall be each Authorized Claimant's
7 Recognized Claim Amount.

8 (b) If the total of all Recognized Claim Amounts is greater than the Net
9 Settlement Fund, then the Claims Administrator shall make a pro rata adjustment based on each
10 Authorized Claimant's Recognized Claim Amount, and shall issue refund checks in the pro rata
11 amount, using the following formula:

12 Pro Rata Adjustment = $\frac{\text{Net Settlement Fund}}{\text{Total Value of all Authorized Claimants' Recognized}}$
13 Claim Amounts

14 Pro Rata Adjustment x Recognized Claim Amount = Class Member Payment Amount
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17 **3. Funding the Class Member Payment Amounts**

18 The Claims Administrator shall promptly issue checks payable to the Authorized
19 Claimants in the amount of the Class Member Payment Amounts. Any distributions by the
20 County to the Claims Administrator for Class Member Payment Amounts that are not used to pay
21 Class Member Payment Amounts shall revert to the County within thirty (30) days of the issuance
22 of such checks; provided, however, that the County agrees to pay any disputed claims that are
23 subsequently approved by the Claims Administrator and/or the Court as well as any further
24 necessary Notice and Administration Expenses, so long as the total Settlement Fund amount has
25 not been fully exhausted.

26 **C. Deceased Claimants**

27 Claims may be filed by deceased Claimants through representatives of their estate if
28 appropriate documentation is provided. Any claims paid to a deceased Claimant shall be made

1 payable to the estate of the deceased Claimant or, in the absence of an estate, to next of kin with
2 documentation.

3 **D. Timing and Failure to Timely Return Form**

4 All Claim Forms must be submitted or postmarked by the claim filing deadline set forth in
5 the Court's Preliminary Approval Order and as specified in the Notice. Any Class Member who
6 fails to submit a Claim Form by such date shall be forever barred from receiving any payment
7 pursuant to this Agreement, but shall in all other respects be bound by the terms of this
8 Agreement, by the Final Order and by the final Judgment entered in the Action.

9 **E. Rejected Claims**

10 1. Claim Forms that do not meet the requirements set forth in this Agreement
11 and in the Claim Form instructions, including, but not limited to, those that are not signed or
12 acknowledged under penalty of perjury (unless at least one telephone bill or other proof of UUT
13 payment during the Class Period is submitted with the Claim Form), do not provide a telephone
14 billing or service address in the unincorporated areas of the County of Los Angeles, fail to provide
15 a current mailing address, fail to provide a covered phone number, or do not have the necessary
16 documentation, shall be deemed deficient and shall be rejected if such deficiencies are not timely
17 cured as provided herein.

18 2. The telephone bills (or other service provider documents) provided by the
19 Class Members who submit Option 2 or 3 claims shall create a rebuttable presumption that the
20 Claimant paid the UUT in the amount set forth on the bills or evidence. Any Party may seek to
21 verify any Claim at such Party's discretion and expense. Based on such verification or any other
22 relevant circumstances, any Party may, upon notice to counsel for the opposing Party, recommend
23 to the Claims Administrator that the claim should be approved or rejected. The Claims
24 Administrator shall then make its own independent determination at its sole discretion whether to
25 approve or reject the claim. For Option 1 claims, either Party may request that the Claims
26 Administrator conduct an audit, at such Party's expense, that shall be limited to confirming
27 through Accurint public records searches, or through another comparable, third-party public
28 records search provider agreed to by the parties, that the claimant's name is associated with the

1 billing and/or service address specified in the Claim Form. If the search process locates a public
2 record indicating that the Class Member's name was associated with the relevant address at any
3 time during the Class Period, then the Claim shall be approved. If the search process does not
4 result in a match, the Class Member shall be entitled to provide evidence of their service or billing
5 address during the Class Period, which could include, without limitation, a copy of a single bill or
6 account statement, a piece of mail or a magazine mailing label from the Class Period, a driver's
7 license from the Class Period, or any other proof deemed sufficient by the Claims Administrator to
8 reflect the association between the Class Member and the relevant service or billing address during
9 the Class Period. As soon as practicable after a Claimant's Claim Form is deemed to be deficient
10 for any reason, the Claims Administrator shall notify that Claimant of the deficiencies and request
11 the Claimant correct them. Notice of a deficiency shall be mailed to the Claimant and, if the
12 Claimant has provided an email address, notice of deficiency shall also be sent electronically to
13 the email address. The Claims Administrator shall provide to Class Counsel and to Lead County
14 Counsel copies of all rejection notices.

15 3. Any Class Member whose initial Claim Form is rejected or deemed
16 deficient by the Claims Administrator shall have the right to cure the deficiency within 45 days of
17 the date the notice of deficiency is sent.

18 4. The Claims Administrator's final determination of the validity of a claim
19 shall be nonappealable.

20 5. Specific Claim Form Issues:

21 a) The Following are examples of deficient Claim Forms requiring
22 further action:

23 i. A Claimant does not sign, unless at least one telephone bill or
24 other proof of payment of the UUT is submitted with his or her
25 claim.

26 ii. A Claimant does not provide his or her first and last name
27 (failure to provide a middle initial is not deficient).

28 iii. A Claimant checks Option 2 or 3, but provides improper, or no,

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- supporting documentation and no consent to carrier searches.
- iv. A Claimant fails to list a service or billing address located in an unincorporated area within the County of Los Angeles.
- b) The following are NOT deficiencies requiring further action by the Claimant. Instead, the Claims Administrator shall follow the instructions provided:
 - i. If a Claimant fails to provide an email address or does not date the claim form, these are not deficiencies.
 - ii. If a Claimant fails to check a box under Options 1, 2 or 3 and no supporting documentation is provided (and no consent to carrier searches is provided), the Claims Administrator shall proceed as though the Claimant checked a box under Option 1. If the Claimant provides a landline telephone number and no mobile telephone number, the Claims Administrator shall proceed as though the Claimant checked the box next to Residential Landline Service. If the Claimant provides a mobile telephone number and no landline telephone number, the Claims Administrator shall proceed as though the Claimant checked the box next to Mobile Telephone Service. If the Claimant provides both landline and mobile telephone numbers, the Claims Administrator shall proceed as though the Claimant checked the boxes for both Residential Landline Service and Mobile Telephone Service. Under any of the above scenarios, if the Claimant also provides a business name, the Claims Administrator will proceed as though the landline telephone number, if provided, belongs to a business and proceed as though the Claimant checked the box next to Business Landline Service rather than Residential Landline Service.

1 iii. If a Claimant fails to check a box under Options 1, 2, or 3, and
2 supporting documentation is provided, the Claims Administrator
3 shall proceed as though the Claimant checked the highest Option
4 level for which the Claimant qualifies.

5 iv. If a Claimant checks both the box under Option 1 and one or
6 more boxes under Options 2 and 3 and provides supporting
7 documentation (or consent for carrier searches), the Claims
8 Administrator shall proceed as though the Claimant checked the
9 highest Option level for which the Claimant qualifies.

10 **F. No Liability for Benefits Determinations**

11 As discussed in Section II.D, *supra*, Class Counsel and the County will cooperate and use
12 all reasonable efforts to secure a Final Order and a Final Judgment. If, despite the efforts of the
13 Parties, the Court does not approve and enter the Final Order and the Final Judgment or the
14 Effective Date does not occur, no payments or distributions of any kind shall be made, except for
15 the Notice and Administration Expenses incurred to-date (which are not refundable) and the
16 refundable payment of Court-awarded Attorneys' Fees And Expenses, as specified in Section X
17 herein.

18 No person shall have any claim against the Defendant's Released Parties, the Plaintiffs,
19 Plaintiff's Released Persons, the Class, or the Claims Administrator based on any eligibility
20 determinations made in accordance with this Settlement Agreement.

21 **G. Live Call Center Support**

22 The Claims Administrator shall provide live call center support to Class Members for any
23 questions that may arise regarding the claims administration process including, but not limited to,
24 how to fill out and return the Claim Form, what to do in the event the Claim Form is lost, and
25 general questions about the Settlement.

26 **H. Deadline to Cash Checks**

27 Checks mailed to Class Members shall become void if they are not cashed within 180 days
28 of issuance. The Claims Administrator shall have the discretion to reissue checks after the

1 deadline to cash checks has passed if the original check issued to the Claimant has not been cashed
2 and, within 150 days after the original check was issued, the Claimant certifies in writing that the
3 original check did not reach her within the 120 day time frame. The amount of any checks that
4 become void may be used, subject to the agreement of the Parties, to pay claims or any
5 unanticipated Notice and Administration Expenses, and thereafter shall revert back to the County.

6 **VI. OBJECTIONS AND OPT-OUTS BY CLASS MEMBERS**

7 **A. Objections**

8 Objections by any Class Member to: (a) the proposed settlement contained in the
9 Settlement Agreement and described in the Notice; (b) the payment of Attorneys' Fees and
10 Expenses or the Plaintiff's Incentive Award; and/or (c) entry of the Final Order and the Final
11 Judgment shall be heard, and any papers submitted in support of said objections shall be
12 considered by the Court, at the Final Settlement Hearing only if, at least thirty (30) calendar days
13 prior to the Final Settlement Hearing, such Class Member delivers to the Claims Administrator, at
14 an address to be specified by the Claims Administrator, the following:

15 1. Notice of his, her or its objection, which shall contain:

- 16 a) A heading referring to this Action;
- 17 b) A statement of the legal and factual bases for the objection;
- 18 c) The objector's name, address, telephone number, and email address;
- 19 d) Copies of at least one phone bill or other evidence of Class
20 membership; and
- 21 e) The signature of the Class Member and his, her or its counsel (if the
22 Class Member is represented by counsel).

23 2. The Claims Administrator will record the date of receipt of the objection
24 and forward it to both Lead County Counsel and Class Counsel no later than twenty-one (21) days
25 after receipt. The Claims Administrator will also file the original objections with the Clerk of the
26 Court no later than twenty (20) days prior to the date of the Final Settlement Hearing. A Class
27 Member need not appear, in person or by counsel, at the Final Settlement Hearing in order for his,
28 her or its objection to be considered.

1 **B. Exclusions/Opt-Outs**

2 Any Class Members who elect to exclude themselves or “opt out” of this Agreement must
3 submit a written request to opt out with the Claims Administrator on or before the date specified in
4 the Preliminary Approval Order. The Claims Administrator will record the date of receipt of the
5 request for opt-out and forward it to both Lead County Counsel and Class Counsel no later than
6 twenty-one (21) days after receipt. The Claims Administrator will also file the original requests to
7 opt out with the Clerk of the Court no later than five (5) days prior to the scheduled Final
8 Settlement Hearing date. The Claims Administrator shall retain copies of all written requests for
9 opt out until such time as it has completed its duties and responsibilities under this Agreement.
10 The request to opt out shall be signed by the Class Member, and include his/her/its name, address
11 and telephone number, with a statement that includes the Class Member’s desire to opt out of the
12 class action involving the County of Los Angeles’s collection of the UUT and provides the
13 telephone numbers of the opt out and address of the opt out during the Class Period.

14 1. Class Members who opt out of the Settlement shall relinquish their rights to
15 benefit under the terms of this Agreement and will not release their claims under Section VII,
16 below. However, Class Members who fail to submit a valid and timely request or exclusion on or
17 before the date specified in the Preliminary Approval Order shall be bound by all of the terms of
18 this Agreement and the Final Order and the Final Judgment, regardless of whether they have
19 otherwise attempted to request exclusion from the Settlement.

20 2. Any Class Member who submits a timely request for exclusion or opt-out
21 may not file an objection to the Settlement and shall be deemed to have waived any rights or
22 benefits under this Agreement.

23 **C. Rescission of Opt-Outs**

24 1. The Parties recognize that some Class Members who initially submit a
25 request to opt out seeking exclusion may, upon further reflection, wish to withdraw or rescind
26 such opt-out requests. Class Members shall be permitted to withdraw or rescind their opt-out
27 requests by submitting a “Rescission of Opt-Out” statement to the Claims Administrator that
28 includes their name, address, and telephone number and a statement indicating a desire to

1 withdraw the previous request to opt out.

2 2. Class Members submitting such Rescission of Opt-Out statements shall sign
3 and date the statement and cause it to be delivered to the Claims Administrator no later than the
4 deadline for the Claims Period specified in the Preliminary Approval Order.

5 3. Class Members may submit a Claim Form along with their rescission of
6 opt-out statement, provided the Claim Form is submitted within the Claims Period.

7 4. The Claims Administrator shall stamp the date received on the original of
8 any Rescission of Opt-Out statement and serve copies to Class Counsel and Lead County Counsel
9 no later than **seven (7) business days after** the end of the Claims Period specified in the
10 Preliminary Approval Order, and shall file the date-stamped originals with the Clerk of the Court
11 promptly thereafter. The Claims Administrator shall retain copies of all Rescission of Opt-Out
12 statements until such time as the Claims Administrator is relieved of its duties and responsibilities
13 under this Agreement.

14 **D. List of Opt-Outs**

15 No later than **seven (7) business days after** the deadline for submission of requests for
16 exclusion or opt-out, the Claims Administrator shall provide to Class Counsel and Lead County
17 Counsel a complete opt-out list together with copies of the opt-out requests.

18 **VII. RELEASES AND JURISDICTION OF THE COURT**

19 **A. Release of Claims by the Plaintiff and the Class**

20 It is hereby agreed that, upon the Effective Date, Plaintiff and all Class Members and their
21 executors, estates, predecessors, successors, assigns, agents and representatives, shall be deemed
22 to have jointly and severally released and forever discharged the County and the Related Parties
23 from any and all Released Claims, whether known or unknown, arising from the facts alleged in
24 the Complaint. Class Members provide this release conditioned upon the County's compliance
25 with all provisions of this Agreement. All Class Members shall be fully and forever barred from
26 instituting or prosecuting in any court or tribunal, either directly or indirectly, individually or
27 representatively, any and all Released Claims against the County or any of the Related Parties.

28 Plaintiff and all Class Members hereby acknowledge and waive the protections afforded by

1 California Civil Code Section 1542, solely as they relate to the allegations contained in Plaintiff's
2 Complaint, which provides:

3 A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE
4 CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER
5 FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN
6 BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER
7 SETTLEMENT WITH THE DEBTOR.

8 Upon the Effective Date, and conditioned upon Plaintiff's and Class Members' compliance
9 with all provisions in this Agreement, the County shall have fully, finally and forever released,
10 relinquished and discharged as against Plaintiff and Plaintiff's Released Persons, all claims arising
11 out of, relating to or in connection with the institution, prosecution, assertion, defense, settlement
12 or resolution of the Action.

13 **B. Continuing Jurisdiction**

14 Upon the Effective Date, the Court shall retain jurisdiction over the Action for the purpose
15 of entering all orders authorized hereunder that may be necessary to implement or enforce the
16 provisions of this Agreement. Except as otherwise provided herein, in the event that any
17 applications for relief from this Agreement are made, such applications shall be made to the Court.
18 The Parties shall have the right to reduce the Settlement to a stipulated judgment pursuant to
19 California Code of Civil Procedure section 664.6.

20 **C. Exclusive Remedies Under Settlement**

21 Upon the Effective Date: (i) This agreement shall be the exclusive remedy for any and all
22 Released Claims of Class Members; and (ii) the Defendant's Released Parties shall not be subject
23 to liability or expense of any kind to any Class Members, who shall be permanently barred and
24 enjoined from initiating, asserting, or prosecuting against the Defendant's Released Parties in any
25 federal or state court or tribunal any and all Released Claims other than as provided by this
26 Agreement.

27 **VIII. EFFECT OF DISAPPROVAL, CANCELLATION OR TERMINATION**

28 Subject to Section II.D., in the event (i) the Court does not enter the Preliminary Approval
Order specified in this Agreement, (ii) the Court does not finally approve the Settlement as

1 provided in this Agreement, (iii) the Court does not enter the Final Judgment substantially as
2 provided in this Agreement, or (iv) the Settlement does not become final for any other reason, this
3 Agreement shall be null and void and any order or judgment entered by the Court in furtherance of
4 this settlement shall be vacated nunc pro tunc, in which case the Settling Parties shall proceed in
5 all respects as if this Agreement had not been executed, and the terms or fact of this Agreement (as
6 well as the negotiations leading up to the execution of this Agreement) shall be inadmissible in
7 any proceeding for any purpose.

8 **IX. SETTLEMENT NOT EVIDENCE AGAINST THE SETTLING PARTIES**

9 **A. Termination of Settlement Agreement**

10 In the event this Agreement is terminated for any reason: (i) all negotiations, proceedings,
11 documents prepared and statements made in connection herewith shall be without prejudice to the
12 Settling Parties, shall not be deemed or construed to be an admission by any Settling Party of any
13 act, matter or proposition, and shall not be used in any manner or for any purpose in any
14 subsequent activity in the Action or in any other action or proceeding; and (ii) other than as
15 expressly preserved by this Settlement Agreement, in the event of its termination, this Agreement
16 shall have no further force and effect with respect to any Settling Party and shall not be used in the
17 Action or any other proceeding for any purpose.

18 **B. The County's Denial of Liability**

19 The County denies all of the claims asserted by Plaintiff in his Complaint. Nothing in this
20 Agreement may be construed as an admission by any of the Parties of any wrongdoing or breach
21 of any obligation whatsoever.

22 **X. ATTORNEYS' FEES AND PLAINTIFF'S INCENTIVE AWARD**

23 **A. Class Counsel's Fees and Costs**

24 Class Counsel shall apply for an award of Attorneys' Fees and Expenses not to exceed
25 \$4,000,000 in attorneys' fees plus reimbursement of out-of-pocket expenses up to \$150,000. The
26 County will not object to Class Counsel's request for reimbursement of costs up to \$150,000, but
27 the County reserves the right to comment to the Court on Class Counsel's fee application if the
28 County believes the amount of attorneys' fees requested is unreasonable. Class Counsel agree to

1 make one fee and expense application to cover all work performed in the case, including work that
2 Class Counsel will perform after final approval of the Settlement. If after Class Counsel file their
3 fee application with the Court the County intends to file a response or opposition, the County will
4 notify Class Counsel of its intent and, if Class Counsel and the County's counsel cannot resolve
5 the matter, they will participate in a meet-and-confer call or meeting with the Hon. Dickran M.
6 Tevrizian (Ret.) prior to the County filing its opposition or response. Any Attorneys' Fees and
7 Expenses that are awarded by the Court shall be paid directly by the County into an escrow
8 account at Class Counsel's selection and direction (*i.e.*, the Counsel Fee and Expense
9 Reimbursement Fund) for the benefit of Class Counsel within fifteen (15) business days after the
10 Court executes an order (or orders) awarding such fees and expenses. Wolf Haldenstein Adler
11 Freeman & Herz LLP and Chimicles & Tikellis LLP shall serve as Co-Escrow Agents or co-
12 account holders for the Counsel Fee and Expense Reimbursement Fund, and any costs associated
13 with the creation or maintenance of the Counsel Fee and Expense Reimbursement Fund shall be
14 borne exclusively by Class Counsel. Any withdrawal of some or all of the Attorneys' Fees and
15 Expenses from the escrow account by Class Counsel prior to the Effective Date must be secured
16 by an acceptable, irrevocable letter of credit concerning the withdrawer and delivered to the
17 County before such withdrawal is made, unless the County agrees to waive this provision. The
18 Attorneys' Fees and Expense award will be allocated among Class Counsel with the approval of
19 the Class Counsel. The County shall have no other responsibility for the payment of Plaintiff's
20 attorneys' fees or litigation expenses, and the County shall have no responsibility for the allocation
21 of the Attorneys' Fees and Expense Award among Class Counsel. In the event that the Effective
22 Date does not occur, or the Judgment or the order making the Attorneys' Fees and Expenses award
23 is reversed or modified, or the Settlement Agreement is cancelled or terminated for any other
24 reason, and in the event that the Attorneys' Fees and Expenses award has been paid to any extent,
25 then Class Counsel shall, within five (5) business days after receiving notice from the County's
26 Counsel or from a court of appropriate jurisdiction, refund to the Settlement Fund, as appropriate,
27 the amounts previously paid to the Counsel Fee and Expense Reimbursement Fund, in an amount
28 consistent with such reversal, modification, cancellation, or termination. Class Counsel, as a

1 condition of receiving such fees and expenses, hereby agree that their respective law firms are
2 each unconditionally obligated to make such refund of fees and expenses received by their
3 respective law firms, and are subject to the jurisdiction of the Court for the purpose of enforcing
4 the provisions of this Section.

5 **B. Payment to Class Representative**

6 Class Counsel shall apply for a Plaintiff's Incentive Award to be paid to Plaintiff from the
7 Settlement Fund in recognition of his contribution on behalf of the Class not to exceed \$10,000.
8 The County will not oppose Class Counsel's application for Plaintiff's Incentive Award The
9 County will pay any such Plaintiff's Incentive Award directly to Plaintiff from the Settlement
10 Fund Account.

11 **XI. REPRESENTATIONS, WARRANTIES AND COVENANTS**

12 Class Counsel who are signatories hereof represent and warrant that they have the
13 authority, on behalf of Plaintiff, to execute, deliver, and perform this Agreement, and to
14 consummate the transactions contemplated hereby. This Agreement has been duly and validly
15 executed and delivered by Class Counsel and constitutes Plaintiff's legal, valid and binding
16 obligation. The County represents and warrants that it has authority to execute, deliver and
17 perform this Agreement and to consummate the transactions contemplated hereby. The execution,
18 delivery and performance by the County of this Agreement and the consummation by it of the
19 actions contemplated hereby have been duly authorized by all necessary action on the part of the
20 County. This Agreement has been duly and validly executed and delivered by the County's
21 counsel and constitutes the County's legal, valid and binding obligation.

22 **XII. MISCELLANEOUS PROVISIONS**

23 **A. Headings**

24 The headings of the sections and paragraphs of this Agreement are included for
25 convenience only and shall not be deemed to constitute part of this Agreement or to affect its
26 construction.

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B. Amendments

This Agreement, including all appendices and exhibits attached hereto, may not be modified or amended except in writing signed by all Parties hereto.

C. Counterparts

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

D. Applicable Law

This Agreement shall be governed and construed in accordance with the substantive laws of the State of California, without giving effect to any of its conflict of law provisions.

E. Costs

Except as specifically provided in this Agreement and as approved by the Court, each Party shall bear its own costs and attorneys' fees, including taxable court costs.

F. Exhibits

All of the Exhibits to this Agreement are material and integral parts hereof and are fully incorporated herein by reference. This Agreement and the Exhibits hereto constitute the entire, fully integrated agreement among the Settling Parties and cancel and supersede all prior written and unwritten agreements and understandings pertaining to the Settlement of the Action. The Parties each covenant and warrant that they have not relied upon any promise, representation or undertaking not set forth in writing herein to enter into this Agreement.

G. Void Clauses

If any provision, paragraph, section, article, or other portion of this Agreement is found to be void, all the remaining portions of this Agreement shall remain in effect and be binding upon the Parties provided that the void provisions were not material. The Court shall make the determination as to whether the void provisions were material.

H. Timing

The Parties reserve the right, subject to the Court's approval, to request any reasonable extensions of time that might be necessary to carry out any of the provisions of this Agreement.

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I. Notices

Any notice, request or instruction or other document to be given by any Party to this Agreement to any other Party to this Agreement (other than class notification) shall be in writing and delivered personally or sent by registered or certified mail, postage prepaid to:

Class Counsel:

Rachele R. Rickert
Marisa C. Livesay
WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLP
750 B Street, Suite 2770
San Diego, CA 92101

And,

Nicholas E. Chimicles
Timothy N. Mathews
CHIMICLES & TIKELLIS LLP
One Haverford Centre
361 West Lancaster Avenue
Haverford, PA 19041

And,

Jonathan W. Cuneo
William Anderson
CUNEO GILBERT & LADUCA, LLP
4725 Wisconsin Avenue, Suite 200
Washington, DC 20016

And,

Jon Tostrud
TOSTRUD LAW GROUP, PC
1925 Century Park East, Suite 2100
Los Angeles, CA 90067

To Lead County Counsel at:

Erica L. Reilley
Erna Mamikonyan
JONES DAY
555 South Flower Street, Fiftieth Floor
Los Angeles, CA 90071

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J. Court Actions

All applications for Court approval or Court orders required or permitted under this Agreement shall be made with reasonable prior notice to all Parties.

K. Interpretation

The determination of the terms of, and the drafting of, this Agreement including any Exhibits, has been by mutual agreement after negotiation, with consideration by and participation of all Parties and their counsel. Because this Agreement was drafted with the participation of all Parties and their counsel, the presumption that ambiguities shall be construed against the drafter does not apply. Each of the Parties was represented by competent and effective counsel throughout the course of settlement negotiations and in the drafting and execution of this Agreement, and there was no disparity in bargaining power among the Parties to this Agreement.

L. Abeyance

The Parties agree to hold in abeyance all proceedings in the Action, except such proceedings as may be necessary to implement and complete this Agreement, pending the Final Settlement Hearing to be conducted by the Court. The parties agree that the current stay of the action, which was stipulated by the parties on June 30, 2017 and so ordered by the Court on July 13, 2017, shall be lifted in order for the parties to obtain preliminary and final approval of this Settlement. However, the stay of the five-year deadline to bring this action to trial under California Code of Civil Procedure section 583.310 shall remain in effect until the Effective Date, or until 90 days after the Settlement is deemed null and void as provided in Section VIII.

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1 **M. Fairness**

2 The Parties believe that this Agreement is a fair, adequate and reasonable settlement of the
3 Action and have arrived at this Agreement through arm's-length negotiations, taking into account
4 all relevant factors, present and potential.

5 IN WITNESS THEREOF, the Parties by their respective counsel have executed this
6 Agreement as of the date(s) indicated on the lines below:

7 DATED: March __, 2018

WOLF HALDENSTEIN ADLER
FREEMAN & HERZ LLP
RACHELE R. RICKERT
BRITTANY N. DEJONG
MARISA C. LIVESAY

11 By: _____

RACHELE R. RICKERT

13 750 B Street, Suite 2770
14 San Diego, CA 92101
15 Telephone: 619/239-4599
Facsimile: 619/234-4599

16 DATED: March __, 2018

CHIMICLES & TIKELLIS LLP
NICHOLAS E. CHIMICLES
TIMOTHY N. MATHEWS

19 By: _____

NICHOLAS E. CHIMICLES

21 One Haverford Centre
22 361 West Lancaster Avenue
Haverford, Pennsylvania 19041
23 Telephone: 610/642-8500
Facsimile: 610/649-3633

24 DATED: March __, 2018

CUNEO GILBERT & LADUCA, LLP
JONATHAN W. CUNEO
WILLIAM ANDERSON

27 By: _____

JONATHAN W. CUNEO

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4725 Wisconsin Avenue, Suite 200
Washington, DC 20016
Telephone: 202/789-3960
Facsimile: 202/789-1813

CUNEO GILBERT & LADUCA, LLP
MICHAEL J. FLANNERY
7733 Forsyth Blvd., Suite 1675
St. Louis, MO 63105
Telephone: 314/226-1015
Facsimile: 202/789-1813

DATED: March __, 2018

JON TOSTRUD
TOSTRUD LAW GROUP, PC

By: _____
JON TOSTRUD

1925 Century Park East, Suite 2100
Los Angeles, CA 90067
Telephone: 310/278-2600
Facsimile: 310/278-2640

Attorneys for Plaintiff

DATED: March __, 2018

JONES DAY
ERICA L. REILLEY
ERNA MAMIKONYAN

By: _____
ERICA L. REILLEY

555 South Flower Street, 50th Floor
Los Angeles, CA 90071
Telephone: 213/489-3939
Facsimile: 213/243-2539

Attorneys for Defendant

EXHIBIT A

DEADLINE FOR FILING CLAIMS IS: XXXX

TELEPHONE UTILITY USERS TAX (UUT) REFUND CLAIM FORM YOU CAN ALSO FILE AT:
www.LACountyTaxRefund.com

1. Claimant Information - REQUIRED

Last Name (required): _____
First Name: (required) _____
Middle Initial: _____
Date of Birth¹ (required for non-business claims): _____
Current mailing address (required): _____
Current telephone number (required): _____
Email (optional)²: _____
Business Name (required for business claims): _____

2. Telephone Account Information during the Period August 2005-November 2008 - REQUIRED

Provide your Telephone Service Address within the unincorporated areas of the County of Los Angeles for landlines, and/or your Telephone Billing Address for mobile service within the unincorporated areas of the County of Los Angeles, during the time period from August 2005 to November 2008.

Billing/Service Address #1 during August 2005-November 2008 time period (required):
Street Address: _____
Zip code: _____

Billing/Service Address #2 during August 2005-November 2008 time period (if more than one address during the time period):
Street Address: _____
Zip code: _____

3. Claim Options – CHOOSE ONE OR MORE OF THE FOLLOWING OPTIONS FOR EACH TYPE OF SERVICE³

OPTION 1 – Standard Refund Amount

You can claim a standard refund amount for each type of service you paid for during the class period by checking the following boxes. No additional documentation is required to claim these amounts:

- \$46.00 - Mobile Telephone Service⁴
- \$27.50 - Residential Landline Service
- \$46.00 – Business Landline Service⁵

If you choose a standard amount for one type of service, you cannot receive a refund under Options 2 or 3 below for the same type of service (e.g., you cannot receive a standard refund amount for mobile service and also another amount for mobile service under Options 2 or 3). You may, however, claim the standard amount for one kind of service and claim under Options 2 or 3 for another kind of service (e.g., you can claim a standard refund amount for mobile service and also file an Option 2 or 3 claim for landline service).

OPTION 2 – Submit At Least 10 Phone Bills from August 2005-November 2008, or Other Carrier-Provided Documents, Reflecting UUT Paid

¹ Date of birth is not required if you submit a copy of a phone bill from the time period August 2005-November 2008.

² If you provide an email address we will notify you whether your claim was accepted, update you when checks are mailed, and provide other settlement updates. We will not use your email for any other purpose.

³ If you previously received a UUT refund through the *Oronoz* class action settlement, the amount of refund you already received will be deducted from any amounts to which you are entitled here.

⁴ Please note: Prepaid mobile telephone service does not qualify for a refund claim.

⁵ Only a business that was registered with the County of Los Angeles during the August 2005-November 2008 time period is eligible to claim the business landline telephone amount.

You may claim a refund of the actual UUT paid from August 2005-November 2008 by submitting copies of phone bills or other carrier-provided documents reflecting the UUT paid during the August 2005-November 2008 time period.

Submit either a full set of bills or a sample of at least 10 bills reflecting the telephone tax you paid to the County of Los Angeles from August 2005-November 2008.

If you elect to submit a sample, in order to claim a full refund for the entire Class period you must submit: (a) one bill from August 2005-December 2005; (b) three bills from 2006; (c) three bills from 2007, and (d) three bills from 2008. Your claim amount will be based on the average UUT reflected in the bills for each calendar year.⁶

Please note, if you had more than one telephone service account for which you seek a refund, you should submit ten bills for each account.

- Check this Box if you are submitting copies of bills or other proof of the actual UUT paid to the County of Los Angeles between August 2005 and November 2008. **Remember, for each account, be sure to submit:**
At least one bill from August 2005-December 2005;
At least three bills from January-December 2006;
At least three bills from January-December 2007; and
At least three bills from January-November 2008.

- Optional** - Indicate the total amount of UUT you are claiming under Option 2 here: _____

NOTICE TO T-MOBILE CUSTOMERS – If you were a T-Mobile customer during the class period, T-Mobile has agreed to provide the necessary documentation to its customers where available. Please call **XXX-XXX-XXXX** to speak to a representative. Once you have the documentation, check the box under Option 2 and submit the documentation with your claim. If T-Mobile cannot locate your UUT payment data, you may utilize Options 1 or 3.

NOTICE TO SPRINT AND VERIZON CUSTOMERS – If you had telephone service with **Sprint** and/or **Verizon** during the time period August 2005 to November 2008, you can provide consent for Sprint and/or Verizon to search for your UUT payment data and provide it directly to the Claims Administrator. Check the boxes and complete the fields below to provide consent.

While they will make a good faith effort, there is no guarantee that Verizon or Sprint will find your UUT payment data, or that the data will be complete. If Sprint and/or Verizon is unable to locate any UUT payment data, your claim will be treated as if it were an Option 1 claim for that kind of service.

Data for accounts previously held with Verizon California Inc. (now known as Frontier California) will not be searched or provided by the Verizon companies. If you had an account through Verizon California (commonly residential landline accounts) you should choose another option for that account.

i. Provide Consent:

- If you are an **individual claimant**, check this box, fill in the fields below and sign this form to provide consent to permit your telephone service provider(s) to search for your UUT data and transmit the total UUT paid to the County of Los Angeles between August 2005 and November 2008 to the Claims Administrator.
- If you are a **representative of an organizational claimant** (e.g., corporation, company, partnership, non-profit organization, etc.) check this box, fill in the fields below and sign this form on your organization's behalf, including your title, to provide consent to permit your organization's telephone service provider(s) to search for your organization's UUT data and transmit the total UUT paid to the County of Los Angeles between August 2005 and November 2008 to the Claims Administrator.

AND,

ii. Identify Your Carrier(s) and Provide Information (Please attach additional pages or files if necessary to list all account numbers, addresses, and/or phone numbers where required):

⁶ If you submit fewer than three bills from 2006, 2007, or 2008, your claim will be limited to the amount shown on the bill(s) for that year. If you do not submit a bill from August 2005-December 2005, you will not be entitled to claim any amount for that five month period.

Verizon:⁷ Check the following boxes if one or more of your telephone service providers from August 2005 to November 2008 was a Verizon company and fill in the applicable fields below.

- Search for Verizon Wireless Account(s):

All Wireless Phone Number(s):

Optional – All Billing Addresses from August 2005 to November 2008:

- Search for Verizon Landline Account(s):

All Account Number(s):

Optional – All Billing Addresses from August 2005 to November 2008:

Sprint: Check the following boxes if one or more of your telephone service providers from August 2005 to November 2008 was a Sprint company and fill in the applicable fields below:

- Search for Sprint Landline Account(s)

Account Number: _____; Primary Telephone Number: _____

- Search for Sprint Wireless Account(s)

Account Number: _____; Primary Telephone Number: _____

OPTION 3 – Submit 10 Recent Phone Bills Showing Payment of the County of Los Angeles UUT

If you are unable to provide copies of your bills from the period August 2005 through November 2008 (and you choose not to consent to data searches by Verizon and/or Sprint), you can provide copies of at least ten more recent bills reflecting payment of the UUT to the County of Los Angeles. The bills must reflect payment of the County of Los Angeles UUT to qualify.

In order to claim a refund for the full class period under this option you must submit 3 bills from each of three different calendar years, plus one bill from a fourth calendar year (*e.g.*, three bills from 2013, three bills from 2014, three bills from 2015, and one bill from 2016). Your refund claim will be determined based on the average UUT paid to the County of Los Angeles reflected on the bills for each calendar year for which you meet the criteria. So, for example, if you submit only three bills from 2014, you will be entitled to a refund for only one year of the Class Period.

- Check this Box if you are submitting copies of recent bills reflecting UUT paid to the County of Los Angeles.

Be sure to include at least ten bills from four different calendar years, with at least three bills in each of three different years. By checking the box, you also agree to the following:

I, or the company I represent, paid County of Los Angeles utility users tax (“UUT”) on telephone service during the Class Period, but no longer have/has copies of telephone bills or other documentary evidence reflecting the amount of UUT I paid. Accordingly, I am submitting copies of recent bills reflecting payment of the County of Los Angeles UUT. To the best of my knowledge, my/our telephone usage during the Class Period on which the County of Los Angeles UUT was collected was substantially similar to or greater than the telephone usage reflected in the copies of bills I am submitting. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to the best of my recollection and knowledge.

⁷ The Verizon Companies (Verizon Wireless, MCI Communication Services, Inc., and MCImetro Access Transmission Services LLC d/b/a Verizon Access Transmission Services) will search for tax data only from accounts with Verizon Wireless, MCI Communication Services, Inc., and MCImetro Access Transmission Services LLC d/b/a Verizon Access Transmission Services.

EXHIBIT A

Optional - Indicate the total amount of UUT you are claiming under Option 3 here: _____

4. Reimbursement of Expenses

If you paid your telephone service provider for copies of bills in order to file a claim under Option 2 or Option 3, you may also seek reimbursement of those costs. Check the appropriate box below and provide documentary proof of payment to your telephone service provider for those costs.

Check this Box if you are submitting a receipt or receipts for payments you made to your telephone service provider to obtain copies of your phone bills or other evidence of the UUT you paid during the Class Period.

Indicate the total amount of out-of-pocket expenses you are claiming here: _____

5. Submission of Claims

You can complete and submit a claim form online at the settlement website: www.LACountyTaxRefund.com. You can also complete this form and submit it by mail, or submit it electronically on the settlement website www.LACountyTaxRefund.com. If you are submitting proof with your claim, you can submit it with your claim form via mail or by uploading it on the settlement website.

Please be patient while the Claims Administrator processes the claims submitted. You can check www.LACountyTaxRefund.com for updates on the status of claims processing and the timing of distribution of settlement checks.

By signing and submitting this claim form you certify under penalty of perjury that the above information is true and correct to the best of your knowledge and recollection. By checking and initialing the Consent Boxes you are also authorizing your carrier to provide the necessary UUT information for your claims.

Date: _____, 2017

Signature: _____

Title (if claiming on behalf of an organization): _____

EXHIBIT B

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

WILLY GRANADOS, on behalf of himself)
and all others similarly situated,)
Plaintiff,)
v.)
COUNTY OF LOS ANGELES,)
Defendant.)

Case No. BC361470
**[PROPOSED] ORDER GRANTING
FINAL APPROVAL OF CLASS ACTION
SETTLEMENT**
DATE:
TIME:
DEPT: 307
JUDGE: Hon. Maren Nelson

1 Plaintiff Willy Granados's Unopposed Motion for Final Approval of Class Action
2 Settlement came before this Court on _____, 2018. Class Counsel's Motion for an Award
3 of Attorneys' Fees, Reimbursement of Expenses and Payment of an Incentive Award also came on
4 for hearing.

5 Plaintiff brought this lawsuit on behalf of himself and those similarly situated against the
6 County of Los Angeles ("County") based on allegedly illegal and improper tax collection with
7 respect to the County's Telephone Utility Users' Tax ("TUT"), former Los Angeles County Code
8 section _____, as applied to certain mobile/cellular and landline telephone services.
9 Plaintiff's complaint sought declaratory and injunctive relief, and alleges money had and received
10 and unjust enrichment, and thereby seeks a refund of all TUT allegedly illegally or improperly
11 collected.

12 The County denies that the TUT was collected illegally, denies all of the claims and any
13 liability or wrongdoing of any kind associated with Plaintiff's claims.

14 On May 23, 2017, this Court entered an order granting Plaintiff's motion for class
15 certification, thereby certifying the following Class:

16 All persons, including corporate and non-corporate entities wherever organized and
17 existing, who paid telephone utility user taxes to the County of Los Angeles on
18 telephone service utilized from August 25, 2005 to November 4, 2008, other than
19 local-only telephone services, teletypewriter exchange service, or long distance
20 telephone service where the charge varied by both time and distance, and who have
not already received a refund of such tax.

21 On _____, 2018, this Court entered an Order Preliminarily Approving Class Action
22 Settlement (the "Preliminary Approval Order"), which directed the parties to provide notice to the
23 Class that informed Class Members of: (i) the proposed settlement, and the settlement's key
24 terms; (ii) the date, time and location of the Final Settlement Hearing; (iii) the right of any Class
25 Member to object to the proposed settlement, and an explanation of the procedures to exercise that
26 right; (iv) the right of any Class Member to exclude themselves from the proposed settlement, and
27 an explanation of the procedures to exercise that right; and (v) the procedures for Class Members
28 to participate in the proposed settlement.

1 Class Members were provided notice of the Final Settlement Hearing by mail, publication,
2 press release, television and radio advertising, and through the Claims Administrator's website
3 and Class Counsel's websites.

4 The Court, upon notice having been given as required by the Preliminary Approval Order,
5 and having considered the proposed Settlement Agreement as well as Plaintiffs' Notice of Motion
6 and Unopposed Motion for Final Approval of Class Action Settlement as provided by California
7 Rules of Court, rule 3.769(g), the memorandum of points and authorities in support thereof, the
8 declarations in support thereof, relevant law, the objections received and the oral argument
9 presented to the Court, and in recognition of the Court's duty to conduct a fairness hearing as to
10 the good faith, fairness, adequacy and reasonableness of any proposed settlement, **HEREBY**
11 **ADJUDGES, ORDERS, AND DECREES** as follows:

12 **I. DEFINITIONS**

13 The capitalized terms used in this Order, if any, shall have the meanings and/or definitions
14 given to them in the Settlement Agreement, attached hereto as Exhibit A.

15 **II. JURISDICTION**

16 The Parties and the Class Members have submitted to the jurisdiction of this Court for
17 purposes of the Settlement. The Court has personal jurisdiction over the Parties and the Class
18 Members and has subject matter jurisdiction to approve the Settlement and to release all claims
19 and causes of action that are to be released pursuant to the Settlement.

20 **III. NOTICE TO CLASS MEMBERS AND NOTICE AND ADMINISTRATION COSTS**

21 The notice mechanisms implemented pursuant to the Settlement Agreement and approved
22 by the Court in the Preliminary Approval Order (i) constitute reasonable and best practicable
23 notice, in that they are reasonably calculated, under the circumstances, to apprise putative Class
24 Members of the pendency of the Action, the terms of the Settlement, their right to object or
25 exclude themselves from the Settlement, their right to appear at the Final Settlement Hearing, and
26 the fact that a failure to submit a valid and timely request for exclusion serves to submit the
27 member to the Court's jurisdiction for settlement purposes; and (ii) constitute due, adequate, and
28 sufficient notice under the requirements of the United States Constitution, California law and other

1 applicable laws and rules of court. Further, the Court has considered the declarations and exhibits
2 thereto provided by the Claims Administrator as to the implementation of the Notice mechanisms
3 and finds that the Notice requirements have been reasonably satisfied.

4 The Claims Administrator shall be paid \$_____ as part of the Notice and
5 Administration Expenses for its actual costs incurred.

6 The telephone service providers retrieving UUT payment data shall be reimbursed for their
7 reasonable costs of retrieving such data as part of the Notice and Administration Expenses.

8 **IV. ORDER GRANTING FINAL APPROVAL TO CLASS ACTION SETTLEMENT**

9 The Court has reviewed the terms of the Settlement Agreement, Exhibit A hereto, and
10 finds that the Settlement Agreement is fair, adequate, and reasonable when balanced against the
11 possible outcome of further litigation relating to class certification, liability, and damages. The
12 Court finds further that settlement at this time will avoid substantial additional costs and will avoid
13 the delay and risks presented by continued prosecution of the litigation. The Court also finds that
14 the Settlement has been reached after significant and extensive arm's-length negotiations between
15 and among highly-experienced counsel for the parties, with the assistance of an experienced
16 mediator.

17 The Settlement Agreement is approved and made a part of this order as if fully set forth
18 herein, and shall have the full force and effect of an order of this Court. The parties shall
19 consummate the Settlement Agreement according to its terms.

20 Following notice that was sent to each Class Member by first class mail, [___ Class
21 Members objected to the terms of the Settlement and] only ___ Class Members opted out. The
22 absence of a material number of objections and opt-outs is further evidence of the Settlement's
23 fairness, adequacy, and reasonableness. Taking into account: (i) the value of the Settlement
24 benefits to the Class Members; (ii) the risks inherent in continued litigation; (iii) the complexity,
25 expense, and likely duration of the litigation in the absence of settlement; (iv) the experience and
26 views of Class Counsel; and (v) the reactions of Class Members, the Court finds that the
27 settlement is fair, adequate, reasonable, and deserves this Court's final approval.

28

1 The Court therefore hereby orders and declares: (i) the Settlement Agreement is binding
2 on all Parties and Class Members; (ii) the Settlement Agreement shall be preclusive in all pending
3 and future lawsuits or other proceedings; and (iii) the Settlement Agreement and this Order shall
4 have res judicata and preclusive effect in all pending and future lawsuits or other proceedings
5 maintained by or on behalf of any Class Member, as well as each of their heirs, executors,
6 administrators, successors and assigns. Upon the Effective Date, the Settlement Agreement shall
7 be the exclusive remedy for any and all Released Claims of Settlement Class Members.

8 **V. RELEASE**

9 The Court references and confirms that the release in the Settlement Agreement is
10 approved. The Court orders that the County and the Related Parties shall be released and forever
11 discharged from all Released Claims, and Plaintiff and all Class Members and their heirs,
12 executors, estates, predecessors, successors, assigns, agents and representatives shall be deemed to
13 have jointly and severally released and forever discharged the County and the Related Parties from
14 any and all Released Claims, whether known or unknown, arising from the facts alleged in the
15 Complaint, and shall be fully and forever barred and enjoined from instituting or prosecuting in
16 any court or tribunal, either directly or indirectly, individually or representatively, any and all
17 Released Claims against the County or any of the Related Parties. The Released Claims
18 specifically include any and all claims, demands, rights, damages, obligations, suits, and causes of
19 action of every nature and description whatsoever, ascertained or unascertained, suspected or
20 unsuspected, existing or claimed to exist, including both known and unknown claims of the
21 Plaintiff and all Class Members that were or could have been brought against the County and/or its
22 Related Parties, or any of them, during the Class Period, arising from the matters alleged in the
23 Complaint.

24 **VI. PLAINTIFF'S REQUEST FOR ATTORNEYS' FEES AND EXPENSES**

25 Class Counsel have moved for an award of attorneys' fees and expenses, notice of which
26 was given to all Class Members pursuant to the Court's Preliminary Approval Order of
27 _____, 2018. The Court heard argument regarding Plaintiff's request for attorneys' fees and
28 expenses and a Plaintiff's incentive award upon duly noticed motion on _____, 2018.

1 Based upon all papers filed with the Court, argument at the hearing, the Court's observation and
2 assessment of the performance of Class Counsel throughout this litigation, the resulting settlement
3 recovery, and good cause appearing therefor, the Court finds as follows:

4 In light of the work Class Counsel performed on the case, the outstanding results they
5 achieved on behalf of Class Members, the contingent nature of the litigation, the experience and
6 skill Class Counsel displayed in the litigation, the preclusion of other employment occasioned by
7 the hours Class Counsel devoted to this litigation, the risks taken in representing the Class
8 Members, the novelty and complexity of the legal issues, the length of the representation, and the
9 fact that the Plaintiff did not agree to pay Class Counsel attorneys' fees if the case had been
10 unsuccessful, this Court finds that an award of \$_____ in attorneys' fees and
11 \$ _____ in expenses for all past and remaining work until the completion of this matter in
12 accordance with the terms of the Settlement Agreement is fair and reasonable.

13 As a cross-check to test the reasonableness of this amount the Court finds that the
14 \$_____ in lodestar Class Counsel have dedicated to the prosecution of this action since its
15 inception is reasonable and consistent with the litigation in this case. This Court further finds that
16 Class Counsel's hourly rates are reasonable for their skill and the work they performed. In setting
17 its award of Attorney's Fees and Expenses, the Court has considered the following factors: (i) the
18 contingent nature of this action; (ii) the experience, reputation and ability of Class Counsel and the
19 skill they displayed in litigation; (iii) the results achieved under the Settlement; and (iv) the
20 preclusion of other employment. *See Glendora Cmty. Redevelopment Agency v. Demeter*, 155
21 Cal. App. 3d 465, 474-75, 480 (1984); *Serrano v. Priest*, 20 Cal. 3d 25, 49 (1977).

22 The Court's application of all of the facts to these factors demonstrates that the award of
23 fees and costs is eminently reasonable. The award of fees and costs shall be paid from the
24 Settlement Fund within fifteen (15) business days of the date of this Order Granting Final
25 Approval of Class Action Settlement. Such fees and costs shall be made payable to Wolf
26 Haldenstein Adler Freeman & Herz LLP and Chimicles & Tikellis LLP, jointly, who shall allocate
27 such fees and costs to other Class Counsel in the Action.

28 ///

1 **VII. INCENTIVE AWARD TO THE CLASS REPRESENTATIVE**

2 Class Counsel have also moved for an incentive award to the Plaintiff in the amount of
3 \$10,000, notice of which was also given to all Class Members pursuant to the Court’s Preliminary
4 Approval Order of _____, 2018. The Court notes that California and federal courts
5 regularly approve incentive awards to compensate class representatives for the services they
6 provide to the class, the time and effort they invest on behalf of others, and the risks that they
7 incur during the course of class action litigation. Plaintiff expended considerable time and effort,
8 from 2006 through 2017, pursuing the claims on behalf of himself and the Class Members,
9 including sitting for a deposition, overseeing the litigation and approving the key terms of the
10 settlement reached during mediation, all of which enabled the Class Members to receive this
11 substantial recovery.

12 The proposed incentive award was disclosed to the Settlement Class in the Notice and no
13 Class Member objected to it. In light of these facts, the requested service award to the Class
14 Representative is appropriate. For the foregoing reasons, the Court finds that an incentive award
15 of \$_____ to the Class Representative is fair and reasonable considering his service to
16 Class Members.

17 The Court hereby sets a non-appearance date for the submission of a final accounting on
18 _____, 2018. Class Counsel is ordered to submit to the Court a final accounting
19 report on or before that date.

20 **IT IS SO ORDERED.**

21
22
23 _____, 2018

HON. MAREN NELSON
JUDGE OF THE SUPERIOR COURT

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EXHIBIT C

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

WILLY GRANADOS, on behalf of himself)
and all others similarly situated,)
Plaintiff,)
v.)
COUNTY OF LOS ANGELES,)
Defendant.)

Case No. BC361470
[PROPOSED] JUDGMENT
DATE:
TIME:
DEPT: 307
JUDGE: Hon. Maren Nelson

1 **JUDGMENT**

2 In accordance with, and for the reasons stated in, the Order Granting Motion for Final
3 Approval of Class Action Settlement, dated _____, 2018 (the “Final Approval Order”), and
4 pursuant to California Rules of Court, rule 3.769(h), IT IS HEREBY ORDERED, ADJUDGED,
5 AND DECREED:

6 1) For the reasons stated in the Preliminary Approval Order and the Final Approval
7 Order, the Court finds and determines that notice procedures afforded adequate protections to
8 Settlement Class Members, that the terms of the Settlement are fair reasonable and adequate to the
9 Settlement Class and to each Settlement Class Member, and that the Settlement is ordered finally
10 approved. The Court grants final approval of the settlement as fair, adequate, and reasonable.

11 2) The Court hereby enters FINAL JUDGMENT in this case in accordance with the
12 terms of the Settlement Agreement (attached to the Final Approval Order as Exhibit 1), the Order
13 Granting Preliminary Approval, and the Final Approval Order, all of which are incorporated
14 herein. Upon the Effective Date, the Plaintiff and all members of the Settlement Class, except
15 those individuals that have opted out of the settlement, shall have, by operation of this Judgment,
16 fully, finally and forever released, relinquished, and discharged Defendant from all claims as
17 defined by the terms of the Settlement Agreement. Upon the Effective Date, Plaintiff and
18 members of the Settlement Class shall be and are hereby permanently barred and enjoined from
19 instituting or prosecuting any and all claims released under the terms of the Settlement Agreement.
20

21 3) For the reasons set forth in the Final Approval Order, the motions for final
22 approval, payment of attorneys’ fees and expenses, and for an incentive award to the Class
23 Representative are GRANTED. The Court awards \$_____ in fees and \$_____ in
24 costs to Class Counsel, and awards \$_____ as an incentive award to Class Representative
25 Willy Granados.

26 4) The claims administrator, _____, has already received \$_____; another
27 \$_____ is ordered to be paid to _____ at this time, and any future payments are
28 ordered to be paid to _____ in accordance with the terms of the Settlement.

1 5) As set forth more fully in the Final Approval Order, all objections are overruled.

2 6) This Judgment does not apply to those Settlement Class Members who have timely
3 requested exclusion from the Settlement Class and are therefore not bound by this Judgment. A
4 list of excluded Settlement Class Members is attached hereto as Exhibit 1.

5 7) The Parties are hereby ordered to comply with the terms of the Settlement
6 Agreement.

7 8) Pursuant to California Code of Civil Procedure sections 578 and 664.6 and
8 California Rules of Court, rule 3.769(h), the Court, in the interests of justice, there being no just
9 reason for delay, expressly directs the Clerk of the Court to enter this Judgment, and hereby
10 decrees that upon entry it be deemed a final judgment with respect to all claims by members of the
11 Settlement Class against the City and the Released Parties, in accordance with the terms of the
12 Settlement Agreement.

13 9) Without affecting the finality of this Judgment, this Court reserves exclusive and
14 continuing jurisdiction over the Settlement and the Settlement Agreement, including the
15 administration and consummation of the Settlement Agreement.

16 10) Pursuant to California Rule of Court 3.771(b), a copy of this Judgment shall be
17 posted on the Settlement website within 5 business days of the service of this Judgment and
18 remain posted there for a period of at least 180 days after the date of final approval.

19 11) A Non-Appearance Case Review re: Final Report re: Distribution of Settlement
20 Funds is set for _____, 201_, at 8:30 a.m. A Final Report is to be filed on or before that
21 date.

22
23 **IT IS SO ORDERED.**

24
25 _____, 2016

26 _____
27 HON. MAREN NELSON
28 JUDGE OF THE SUPERIOR COURT

24212

EXHIBIT D

NOTICE OF CLASS ACTION SETTLEMENT - SUPERIOR COURT OF CALIFORNIA, COUNTY OF LOS ANGELES
**INDIVIDUALS AND BUSINESSES MAY CLAIM REFUNDS
 OF TELEPHONE TAXES PAID TO THE COUNTY OF LOS ANGELES
 BETWEEN AUGUST 25, 2005 AND NOVEMBER 4, 2008**
Granados v. County of Los Angeles: Judge _____ authorized this notice.

SUMMARY OF THE SETTLEMENT

- The County of Los Angeles (“County”) has agreed to pay up to \$16.9 million to settle a class action lawsuit seeking refunds of telephone user tax (TUT) paid by residents of the unincorporated areas of the County and collected on certain telephone services from August 25, 2005 to November 4, 2008 (the “Class Period”).
- **You must submit a claim by **XXX XX, XXXX** to be eligible to receive a payment.**
- You may claim the following standard refund amounts by completing the claim form and checking the boxes for each kind of service for which you paid telephone bills dated during the time period August 2005-November 2008. No additional documentation is required to claim these amounts:
 - \$46.00 - Mobile Telephone Service (*not including prepaid mobile service)
 - \$27.50 - Residential Landline Service
 - \$46.00 - Business Landline Service
- In the alternative, you may claim a refund based on the actual TUT that you paid for telephone services between August 25, 2005 and November 4, 2008. To do so, you have the following options:
 - **Submit At Least 10 Phone Bills from August 2005 to November 2008** – To claim a refund for the full period under this option, submit at least one bill (or other carrier-provided document showing the TUT paid) from August 2005 to December 2005; at least three bills from 2006; at least three bills from 2007; and at least three bills from January to November 2008; **OR**
 - **Submit 10 Recent Phone Bills** – If you were a resident of the unincorporated areas of the County and paid TUT during the August 2005 through November 2008 time period, but you do not have copies of your phone bills from that time period and you are unable to obtain them from your carrier, you can submit 10 copies of recent telephone bills (or other carrier-provided documents) showing payment of the TUT. To claim a refund for the full Class Period using this option you must submit 3 bills from each of three different calendar years, plus one bill from a fourth calendar year (*e.g.*, three bills from 2013, three bills from 2014, three bills from 2015, and one bill from 2016); **OR**
 - **Verizon and Sprint Customers** – If you had phone service with Verizon or Sprint during the August 2005 to November 2008 time period, and if you provide consent, the carriers will search for your TUT payment data and provide it to the claims administrator.
 - **T-Mobile Customers** - If you had phone service with T-Mobile during the August 2005 to November 2008 time period, T-Mobile will search for your TUT data and provide it directly to you. Call 1-800-**XXX-XXXX**.
- You are eligible to submit a claim if you were a resident of the unincorporated areas of the County, paid the TUT at any time from August 25, 2005 to November 4, 2008, and have not already been paid a full refund by the County for such TUT, subject to offset for any refunds the County has already paid you.
- The actual amount of refund you receive may vary based on the number of eligible claims received and other factors.
- **This settlement affects your legal rights, regardless of whether you act or don’t act. Please read this notice carefully!**

SUMMARY OF YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT:	
SUBMIT A CLAIM FORM DEADLINE: XXXXXX	You must submit a valid claim form to receive a payment in the mail from this settlement.
DO NOTHING	You will not receive any payment and any claim you have for a refund will be released and you will no longer have such a claim.
EXCLUDE YOURSELF DEADLINE: XXXXXXXX	You are out of the lawsuit. You get no payment. You keep your right to sue separately with your own lawyer. Exclusion instructions are provided in this notice.
OBJECT DEADLINE: XXXXXXXXXX	You may write to the Court to comment on or detail why you do not like the settlement by following the instructions in this notice.
GO TO A COURT HEARING	You may also ask to speak to the Court about the fairness of the settlement. You do not need to attend the hearing to receive payment. The Final Settlement Hearing is on XXXXX , at XXXXXXXX . If you or your attorney go to the Hearing it will be at your own expense.

- These rights and options—**and the deadlines to exercise them**—are explained further in this notice.

WHAT IS THIS LAWSUIT ABOUT?

The lawsuit, called *Granados v. County of Los Angeles*, case number BC361470, was filed by a County resident, Willy Granados, who believed that the County improperly required telephone service providers to collect TUT on telephone services that were not legally taxable. Specifically, the plaintiff alleged that prior to November 4, 2008, the County's TUT should have been collected only on local telephone service and long distance service where charges for calls varied by *both time and distance*. The plaintiff filed the lawsuit on behalf of himself and all other similarly situated taxpayers. The County denied and continues to deny that the TUT was improperly collected.

WHY WAS THIS NOTICE ISSUED?

The Court issued this notice because you have a right to know about the proposed class action settlement that the Court has preliminarily approved and which affects your rights under strict deadlines. If the Court grants final approval, and the settlement becomes final pursuant to its terms, valuable cash benefits will be distributed to Class Members who submit approved Claim Forms before **XXXXXXXXXX**. Those steps may take time. Please be patient.

AM I A CLASS MEMBER?

The Class includes:

All persons, including corporate and non-corporate entities wherever organized and existing, who paid telephone utility user taxes to the County of Los Angeles on telephone service utilized from August 25, 2005 to November 4, 2008, other than local-only telephone services, teletypewriter exchange service, or long distance telephone service where the charge varied by both time and distance, and who have not already received a refund of such tax.

WHAT IF I'M NOT SURE WHETHER I'M INCLUDED IN THE SETTLEMENT?

The TUT was typically collected on residential and commercial landlines if the service address of the phone number was within the unincorporated areas of the County. For mobile service, the TUT was typically collected if the billing address was located within the unincorporated areas of the County. Mobile service with no billing address (*i.e.*, prepaid mobile service) is not included in this settlement. If you are not sure whether you or your business is included in the Class, you may call the toll-free number **1-XXX-XXX-XXXX**. You may also write with questions to the lawyers appointed to represent the members of the Class whose contact information is on page **4** of this notice. **DO NOT CALL THE COURT.**

WHAT DO I HAVE TO DO TO RECEIVE A CASH PAYMENT FROM THE SETTLEMENT FUND?

The person who received the phone bill showing payment of TUT must submit a valid claim postmarked by **XXXX** and the claim must be approved by the Claims Administrator. Claims can be completed online at **www.LACountyTaxRefund.com**, or by printing a Claim Form from the settlement website or by requesting one from the Claims Administrator and submitting it via U.S. Mail. You can submit your claim form following any of the options above (*e.g.*, standard refund amount, proof of actual TUT paid, etc.)

You cannot claim an actual refund amount and a standard refund amount for the same kind of service (*e.g.*, you cannot claim a standard mobile refund and also submit mobile bills for an actual refund amount claim). You may, however, claim the standard refund amount for one kind of service and claim the actual amount for another kind of service (*e.g.*, a standard refund claim for mobile and an actual refund claim for landline). For the standard refund claims, one standard refund will be issued for each account regardless of the number of phones affiliated with that account.

A. Standard Refund Claims: You may claim the following standard refund amounts by checking the boxes on the claim form for TUT you paid for each kind of service during the time period August 2005 to November 2008. No additional documentation is required to claim these amounts:

\$46.00 - Mobile Telephone Service¹
\$27.50 - Residential Landline Service
\$46.00 – Business Landline Service

¹ Please note: Prepaid mobile telephone service does not qualify for a refund claim.

You can check more than one box if you paid for more than one kind of telephone service (e.g., you can claim mobile and residential landline).

B. Actual Amount Refund Claims: You may also claim a refund based on the actual amount of TUT you paid for telephone services between August 2005 and November 2008 by submitting copies of telephone bills or other carrier-provided proof. There are several options for submitting the required documentary evidence.

- **Submit At Least 10 Phone Bills from August 2005 to November 2008** – To claim a refund for the full period under this option, submit at least one bill (or other carrier-provided document showing the TUT paid) from August 2005 to December 2005; at least three bills from 2006; at least three bills from 2007; and at least three bills from 2008;
OR
- **Submit 10 Recent Phone Bills** – If you paid TUT between August 2005 and November 2008, but you do not have copies of your phone bills from that time period and you are unable to obtain them from your carrier, you can submit 10 copies of recent telephone bills (or other carrier-provided documents) showing payment of the TUT to the County of Los Angeles. In order to claim a refund for the full Class Period using this option you must submit 3 bills from each of three different calendar years, plus one bill from a fourth calendar year (e.g., three bills from 2013, three bills from 2014, three bills from 2015, and one bill from 2016); **OR**
- **Verizon and Sprint Customers** – If you had phone service with Verizon or Sprint during the August 2005–November 2008 time period, and if you provide consent, the carriers will search for your TUT payment data and provide it to the claims administrator.
- **T-Mobile Customers** – If you had phone service with T-Mobile during the August 2005 to November 2008 time period, T-Mobile will search for your TUT data and provide it directly to you. Call 1-800-XXX-XXXX.

You must submit bills or other proof of the amount paid for telephone services between August 2005 and November 2008 or provide consent for Verizon or Sprint to search for your TUT payment data, or call T-Mobile to obtain your TUT payment data, and your anticipated refund amount will be based solely on the amount reflected on the proof submitted. For landline service, your anticipated refund amount will be 70% of the amount of the TUT paid. For mobile service, your anticipated refund amount will be 100% of the amount of the TUT paid.

HOW MUCH CAN I GET FROM THIS SETTLEMENT?

The actual amount refunded to you will depend on the number of claims submitted and other factors. Please see the Settlement Agreement available on the Settlement website, www.LaCountyTaxRefund.com, for additional information. Please note, if you previously received a refund of TUT paid during the Class Period, such as through the prior *Oronoz* class action settlement, any amount of telephone TUT previously refunded to you will be an offset against any refund amount you are due here.

WHEN WILL I RECEIVE MY CASH PAYMENT?

Payments cannot be made until the settlement is approved by the Court, becomes final pursuant to its terms, and the claims process and administration process is complete. Please be patient. Status updates will be posted to www.LACountyTaxRefund.com.

IF YOU MOVE

If your claim is approved, your payment will be sent to the address you provide. If you change addresses, you must contact the Claims Administrator at 1-800-XXX-XXXX to report any change of your address. Failure to report a change of address may result in you not receiving the monetary benefits of the settlement.

EXCLUDING YOURSELF FROM THE SETTLEMENT

The deadline to exclude yourself from this settlement is XXXXX XX, 2018. If you don't want a payment from this settlement, and you want to keep the right to sue or continue to sue the County about the taxes at issue in this lawsuit on your own, then you must ask to be excluded by doing so online or by sending a letter via U.S. Mail to: *Granados v. County of Los Angeles*, c/o XXXXXXX, XXXXXXXXXXXX. Be sure to include your name, address, telephone number, and signature. You must also verify that you are a Class Member by providing your telephone number(s) and address(es) during the Class Period.

THE LAWYERS REPRESENTING YOU

H0070929.

QUESTIONS? CALL 1-800-000-0000 TOLL FREE, OR VISIT WWW.LACOUNTYTAXREFUND.COM

The Court has appointed the following Class Counsel to represent the Class:

Daniel Krasner Rachele R. Rickert Marisa C. Livesay WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLP 750 B Street, Suite 2770 San Diego, CA 92101	Nicholas E. Chimicles Timothy N. Mathews CHIMICLES & TIKELLIS, LLP 361 West Lancaster Avenue Haverford, PA 19041
Jonathan W. Cuneo CUNEO GILBERT & LADUCA, LLP 507 C Street, NE Washington, DC 20002	Jon Tostrud TOSTRUD LAW GROUP PC 1925 Century Park East, Suite 2125 Los Angeles, CA 90067

ADMINISTRATIVE EXPENSES, ATTORNEYS' FEES AND EXPENSES, AND PLAINTIFF INCENTIVE AWARD

Class Counsel will ask the Court to approve payment of administrative expenses to be paid from the settlement amount to cover the costs of claims processing and administration of the settlement, as well as any notice costs. Class Counsel will also ask the Court to award up to \$4 million for attorneys' fees and will also request reimbursement of their expenses up to \$150,000. Class Counsel undertook the investigation and litigation of this action on a contingent basis. They have litigated this case for over ten years, including successfully overturning a lower court decision on appeal to the California Court of Appeal. They have received no compensation to date, and they have incurred significant out-of-pocket costs that have not been reimbursed. The named plaintiff will also ask the Court for \$10,000 to compensate him for the time and effort he devoted to this case as a Class Representative.

OBJECTING TO THE SETTLEMENT

You may only object if you are a Class member and you do not exclude yourself from the settlement. You can object on your own or you may hire a lawyer. You can tell the Court that you don't agree with all or part of the settlement by sending a letter to the Claims Administrator so that it is received **on or before xxxxxx, 2018**, saying that you object to the settlement. Your objection must contain all of the following: (1) a heading referring to: *Granados v. County of Los Angeles*, Case No. BC361470; (2) a statement of the legal and factual bases for your objection; (3) your name, address, telephone number, and email address; (4) copies of telephone bills dated during the Class Period or other evidence of membership in the Class; and (5) your signature and the signature of your counsel (if you are represented by counsel). The Court will consider your objection. If your objection is mailed in time, you do not have to attend the Final Settlement Hearing described below.

Any objection to the settlement must be served by first class mail, or email, or otherwise delivered to the Claims Administrator so that it is received by **xxxxxxx, 2018**. The Claims Administrator is **XXXXXXXXXX, XXXXXXXX**.

THE COURT'S FINAL APPROVAL HEARING

The Court will hold a hearing at **[TIME]** on **[DATE]**, at **XXXXXXX** to decide whether the proposed settlement is fair and reasonable. You may attend at your own expense, and you may ask to speak, but you are not required to do so. If the Final Settlement Hearing is rescheduled, a notice of the new date or time will be posted to **www.LACountyTaxRefund.com**. After the hearing, the Court will decide whether to approve the settlement. We do not know how long the decision will take. Please be patient.

GETTING MORE INFORMATION

This notice summarizes the proposed settlement. More details are in the Settlement Agreement. All court records in this litigation, including complete copies of the Settlement Agreement, may be examined during regular court hours at the office of the Clerk of the Court, 600 South Commonwealth Avenue, Los Angeles, CA 90005. You can also get a copy of the Settlement Agreement and other important information as well as answers to frequently asked questions by visiting **www.LACountyTaxRefund.com** or by calling the Claims Administrator at **1-XXX-XXX-XXXX** toll free. **DO NOT CONTACT THE COURT DIRECTLY WITH ANY QUESTIONS ABOUT THE SETTLEMENT.**

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H0070929.

QUESTIONS? CALL 1-800-000-0000 TOLL FREE, OR VISIT **WWW.LACOUNTYTAXREFUND.COM**

EXHIBIT E

[claims admin.]
[contact info.]

[Date]

[NAME]
[address]

Re: **NOTICE TO CLAIMANTS IN THE *ORONOS* v. *COUNTY OF LOS ANGELES* SETTLEMENT**
SUPERIOR COURT OF CALIFORNIA, COUNTY OF LOS ANGELES
Granados v. County of Los Angeles

To [NAME]:

According to the records of the County of Los Angeles (the “County”), you filed a claim for refund of telephone users taxes (“TUT”) in connection with the settlement of a class action in [year] titled *Oronoz v. County of Los Angeles*, but your claim was denied and you did not receive a refund. You are receiving this notice because you may be entitled to file another claim for refund of TUT paid to the County in connection with the settlement of another class action titled *Granados v. County of Los Angeles*.

This settlement permits businesses and individuals who paid TUT to the County between August 25, 2005 and November 4, 2008 to submit a claim for a refund of all or a portion of the TUT. Generally, any person or entity who had landline telephone service with a service address within the unincorporated areas of the County, or mobile telephone service with a billing address within the unincorporated areas of the County, is eligible to make a claim.

There are several options for submitting claims: (1) you may claim a flat refund amount without submitting documentary evidence of the tax paid, (2) you may claim a refund of the actual amount of tax paid by submitting bills from the August 25, 2005 to November 4, 2008 time period, or (3) if you are unable to provide copies of bills from the August 25, 2005 to November 4, 2008 time period, you can provide a sample of your most recent telephone bills reflecting the County TUT. Additionally, if you were a customer of Verizon, Sprint, or T-Mobile during the August 25, 2005 to November 4, 2008 time period, you can provide consent for those carriers to search for your TUT payment records. These options are described more fully in the enclosed notice, and on the settlement website, www.LACountyTaxRefund.com. Please read the notice carefully.

A claim form and a reply envelope are also enclosed. You can also obtain additional information on the settlement website, www.LACountyTaxRefund.com.

The deadline to file a claim is _____.

EXHIBIT E

EXHIBIT F

1 RACHELE R. RICKERT (190634)
2 BRITTANY N. DEJONG (258766)
3 MARISA C. LIVESAY (223247)
4 **WOLF HALDENSTEIN ADLER**
5 **FREEMAN & HERZ LLP**
6 Symphony Towers
7 750 B Street, Suite 2770
8 San Diego, CA 92101
9 Telephone: 619/239-4599
10 Facsimile: 619/234-4599

11 JON TOSTRUD (199502)
12 **TOSTRUD LAW GROUP, PC**
13 1925 Century Park East, Suite 2100
14 Los Angeles, CA 90067
15 Telephone: 310/278-2600
16 Facsimile: 310/278-2640

NICHOLAS E. CHIMICLES
TIMOTHY N. MATHEWS (*pro hac vice*)
CHIMICLES & TIKELLIS LLP
One Haverford Centre
361 West Lancaster Avenue
Haverford, Pennsylvania 19041
Telephone: 610/642-8500
Facsimile: 610/649-3633

Attorneys for Plaintiff

[Additional Counsel Appear On Signature Page]

SUPERIOR COURT OF THE STATE OF CALIFORNIA

IN AND FOR THE COUNTY OF LOS ANGELES

17 WILLY GRANADOS, on behalf of himself)
18 and all others similarly situated,)

19 Plaintiff,)

20 v.)

21 COUNTY OF LOS ANGELES,)

22 Defendant.)

Case No. BC361470

[PROPOSED] ORDER
PRELIMINARILY APPROVING CLASS
ACTION SETTLEMENT

DATE:

TIME:

DEPT: 307

JUDGE: Hon. Maren Nelson

1 WHEREAS, Plaintiff in the above-captioned action, Willy Granados (“Plaintiff”), and
2 Defendant, County of Los Angeles (“County”), have reached a proposed settlement and
3 compromise of the disputes between them in the above action, which is embodied in the
4 Settlement Agreement dated _____, 2018 and filed with the Court;

5 WHEREAS, the Parties have applied to the Court for preliminary approval of the proposed
6 Settlement of the action, the terms and conditions of which are set forth in the Settlement
7 Agreement;

8 AND NOW, the Court, having heard oral argument, having read and considered the
9 Settlement Agreement and accompanying documents and the motion for preliminary settlement
10 approval, and the Parties to the Settlement Agreement having consented to the entry of this
11 Preliminary Approval Order,

12 **IT IS HEREBY ORDERED AS FOLLOWS:**

13 1. The Court, for purposes of this Preliminary Approval Order, adopts all defined
14 terms as set forth in the Settlement Agreement.

15 2. The Court preliminarily approves the Settlement Agreement and the settlement set
16 forth therein, subject to further consideration by the Court at the time of the Final Settlement
17 Hearing described below.

18 3. A hearing (the “Final Settlement Hearing”) shall be held before this Court on
19 _____, 2018 at _____.m., before the Honorable Maren Nelson at the Los Angeles
20 County Superior Court, Central Civil West Courthouse, 600 S. Commonwealth Avenue, Los
21 Angeles, California, 90005, to determine: (a) whether the proposed settlement of this action on
22 the terms and conditions provided for in the Settlement Agreement is fair, just, reasonable and
23 adequate to the Settlement Class and should be approved by the Court; (b) whether Class
24 Counsel’s application for attorneys’ fees, costs, expenses and Plaintiff’s incentive award, to be
25 paid out of the Settlement Fund, should be approved.

26 4. The Court certified the Class on May 23, 2017, defined as all persons, including
27 corporate and non-corporate entities wherever organized and existing, who paid telephone utility
28 user taxes to the County on telephone service utilized from August 25, 2005 to November 4, 2008,

1 other than local-only telephone services, teletypewriter exchange service, or long distance
2 telephone service where the charge varied by both time and distance, and who have not already
3 received a refund of such tax. Willy Granados was designated as the Class Representative. The
4 law firms of Wolf Haldenstein Adler Freeman & Herz LLP, Chimicles & Tikellis LLP, Cuneo
5 Gilbert & Laduca LLP, and Tostrud Law Group PC were appointed as Class Counsel.

6 5. With the exception of such proceedings as are necessary to implement, effectuate
7 and grant final approval to the terms of the Settlement Agreement, all proceedings in this Action
8 are stayed and all Class Members are enjoined from commencing or continuing any action or
9 proceeding in any court or tribunal asserting any claims encompassed by the Settlement
10 Agreement, unless the Class Member timely files a valid request to opt out of the Settlement Class
11 as defined in the Settlement Agreement.

12 6. The Parties may further modify the Settlement Agreement prior to the Final
13 Settlement Hearing so long as such modifications do not materially change the terms of the
14 settlement provided therein. The Court may approve the Settlement Agreement with such
15 modifications as may be agreed to by the Parties, if appropriate, without further notice to Class
16 Members.

17 7. The Court approves the designation of _____ to serve as the Court-
18 appointed Claims Administrator for the settlement. The Claims Administrator shall disseminate
19 Class Notice as detailed in the Declaration of _____. The Claims Administrator
20 shall also supervise and carry out the notice procedure with the assistance and cooperation of the
21 County, the processing of claims, and other administrative functions, and shall respond to Class
22 Member inquiries, as set forth in the Settlement Agreement and this Preliminary Approval Order,
23 under the direction and supervision of the Court.

24 8. The Court directs the Claims Administrator to establish a website, making available
25 copies of this Preliminary Approval Order, the Notice, the Claim Form that may be submitted
26 online or by hand-delivery, fax or mail, the Settlement Agreement and all exhibits thereto, and
27 such other information and abilities as may be of assistance to the Class Members or required
28

1 under the Settlement Agreement. The website shall have the functionality to accept Claim Forms
2 as well as supporting documentation as required under the Settlement Agreement.

3 9. The County is ordered to provide the Claims Administrator, within thirty (30) days
4 from the date of entry of this Preliminary Approval Order, with: (1) the list used to notify the
5 class members in *Oronoz v. County of Los Angeles* of the settlement in that action (the “*Oronoz*
6 List”); and (2) a list of those *Oronoz* class members who filed claims, including their names,
7 addresses, whether the claimant requested a refund of telephone user taxes (“TUT”) and the
8 amount of any TUT refund that was paid to the claimant as part of the settlement. The Claims
9 Administrator is ordered to, within fifty-one (51) days of entry of this Preliminary Approval
10 Order, mail the Notice and the Claim Form to the addresses on the *Oronoz* List.

11 10. The costs of Class Notice, processing of claims, creating and maintaining the
12 website, and all other Claims Administrator and Class Notice expenses shall be paid out of the
13 Settlement Fund in accordance with the Settlement Agreement.

14 11. The Court approves, as to form and content, the Notice, substantially in the form
15 attached as Exhibit D to the Settlement Agreement and the following publication schedule:

16 a. Within thirty (51) days of entry of this Preliminary Approval Order, the
17 Notice shall be mailed via envelope to the addresses on the *Oronoz* List, as provided in the
18 Settlement Agreement.

19 b. Both the Notice and the Publication Notice outlined in the Settlement
20 Agreement shall be published online at www.LACountyTaxRefund.com, an internet website to be
21 established by the Claims Administrator, no later than twenty (20) days after the date of entry of
22 this Preliminary Approval Order.

23 c. Both the Notice and Publication Notice, along with a link to the above
24 Claim website, shall be published online no later than twenty (20) days after the date of entry of
25 this Preliminary Approval Order on the County’s official website, as well as the law firm websites
26 for Wolf Haldenstein Adler Freeman & Herz LLP and Chimicles & Tikellis LLP.

27 d. The Publication Notice, as formatted by the Claims Administrator, shall be
28 published in the one or more editions of the *Long Beach Press-Telegram*, *Los Angeles Times*, *Los*

1 *Angeles Daily News, LA Opinion, Unidos, Hoy Fin de Semana, El Aviso*, the Western U.S. edition
2 of *People in Espanol*, the California state editions of *Parade* and *People*, and the *Wall Street*
3 *Journal*. The publication of the Publication Notice shall commence no earlier than 20 days and no
4 later than 60 days after entry of this Preliminary Approval Order.

5 e. In addition, a Reminder Notice postcard four (4) weeks prior to the deadline
6 for the filing of claims may be sent, at the discretion of Plaintiff's counsel, to persons and
7 businesses to whom the Notice and Claim form was mailed and who have not filed claims as
8 provided in the Settlement Agreement.

9 f. In addition, the Claims Administrator shall place internet, television, and
10 radio advertisements, and issue a press release, as set forth in the Declaration of
11 _____.

12 12. The Court finds that the Parties' plan for providing notice to the Settlement Class
13 constitutes the best notice practicable under the circumstances and shall constitute due and
14 sufficient notice to Class Members of the pendency of the Action, terms of the Settlement
15 Agreement, and the Final Settlement Hearing, and complies fully with the requirements of the
16 California Rules of Court, the California Code of Civil Procedure, the Constitution of the State of
17 California, and any other applicable law.

18 13. The Court further finds that the Parties' plan for providing notice to the Class
19 Members will adequately inform Class Members of their right to exclude themselves from the
20 Settlement Class ("opt-out") so as not to be bound by the terms of the Settlement Agreement. Any
21 Class Member who desires to opt out, and therefore not be bound by the terms of the Settlement
22 Agreement, must submit to the Claims Administrator, pursuant to the instructions provided in
23 section VI of the Settlement Agreement, a timely and valid request for exclusion, submitted online
24 or postmarked at least ten (10) business days prior to the date of the Final Settlement Hearing.
25 Not later than seven (7) business days before the Final Settlement Hearing, the Claims
26 Administrator shall prepare and deliver to Counsel for the County and Class Counsel a report
27 stating the total number of persons that have submitted timely and valid opt-out requests, and the
28 names of such persons. The Claims Administrator shall also file the original requests to opt out

1 with the Clerk of the Court no later than five (5) days prior to the scheduled Final Settlement
2 Hearing.

3 14. Any member of the Settlement Class who elects to be excluded shall not be entitled
4 to receive any of the benefits of the Settlement Agreement, shall not be bound by the release of
5 any claims pursuant to the Settlement Agreement, and shall not be entitled to object to the
6 Settlement Agreement or appear at the Final Settlement Hearing.

7 15. Service of all papers on counsel for the Parties shall be made as follows:

8 To class Counsel:

9 Rachele R. Rickert
10 Marisa C. Livesay
11 WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLP
12 750 B Street, Suite 2770
13 San Diego, CA 92101

14 And,

15 Nicholas E. Chimicles
16 Timothy N. Mathews
17 CHIMICLES & TIKELLIS LLP
18 One Haverford Centre
19 361 West Lancaster Avenue
20 Haverford, PA 19041

21 And,

22 Jonathan W. Cuneo
23 William Anderson
24 CUNEO GILBERT & LADUCA, LLP
25 507 C Street, NE
26 Washington, DC 20002

27 And,

28 Jon Tostrud
TOSTRUD LAW GROUP, PC
1925 Century Park East, Suite 2100
Los Angeles, CA 90067

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To Counsel for the County at:

Erica L. Reilley
Erna Mamikonyan
JONES DAY
555 South Flower Street, 50th Floor
Los Angeles, CA 90071

16. Only Class Members who have filed and served valid and timely notices of intention to appear, together with supporting papers, shall be entitled to be heard at the Final Settlement Hearing.

17. Any Class Member who does not make an objection in the time and manner provided in the Settlement Agreement shall be deemed to have waived such objection and forever shall be foreclosed from making any objection to the fairness or adequacy of notice, the payment of attorneys' fees and costs, the payment of an incentive award, and/or the Final Order and the Final Judgment. Any objector who does not timely file and serve a notice of intention to appear in accordance with the Settlement Agreement will not be permitted to appear at the Final Settlement Hearing, except for good cause shown. A Class Member need not appear, in person or by counsel, at the Final Settlement Hearing in order for his, her or its objection to be considered.

18. In the event that the proposed Settlement is not approved by the Court, or that the Settlement Agreement becomes null and void pursuant to its terms, this Preliminary Approval Order and all orders entered in connection therewith shall become null and void, shall be of no further force and effect, and shall not be used or referred to for any purposes whatsoever in this civil action or in any other case or controversy. In such event the Settlement Agreement and all negotiations and proceedings directly related thereto shall be deemed to be without prejudice to the rights of any and all of the Parties, who shall be restored to their respective positions as of the date and time immediately preceding the execution of the Settlement Agreement.

19. The Court may, for good cause, extend any of the deadlines set forth in this

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1 Preliminary Approval Order without further notice to Class Members. The Final Settlement
2 Hearing may, without further notice to the Settlement Class, be continued by order of the Court.

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4 IT IS SO ORDERED.

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7 DATED: _____

JUDGE OF THE SUPERIOR COURT
HON. MAREN E. NELSON

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28 COUNTY OF LA/24215

EXHIBIT G

**NOTICE OF CLASS ACTION SETTLEMENT—
SUPERIOR COURT OF CALIFORNIA, COUNTY OF LOS ANGELES**

Granados v. County of Los Angeles

YOU MAY BE ENTITLED TO A REFUND OF TELEPHONE TAX

**If you paid for telephone service between August 25, 2005 and November 4, 2008,
and you had a billing or service address within the unincorporated areas of the County of Los Angeles
you may be eligible to receive a refund of telephone tax.**

WHO IS ENTITLED TO PAYMENT?

You must submit a valid claim by _____ to receive payment. If you paid for landline telephone service with a service address within the unincorporated areas of the County of Los Angeles or if you paid for a mobile/cellular telephone account* with a billing address within the unincorporated areas of the County of Los Angeles (*does not including pre-paid mobile service), at any time from August 25, 2005 through November 4, 2008, you are entitled to claim a cash refund for the telephone users' tax ("TUT") collected on your phone bills.

To submit a Claim Form, visit www.LACountyTaxRefund.com or contact the Claims Administrator at 1-888-_____ to request one be mailed to you.

YOUR OPTIONS

You may take any of the following actions:	
<u>If you:</u>	<u>Then:</u>
Complete and Submit a valid Claim Form by the DEADLINE: _____, 2018	You will receive a cash payment. You can claim a standard refund amount without submitting documentation. The standard amounts are: \$27.50 for residential landline, \$46 for mobile, and \$46 for business landline. You can also claim a higher amount, up to 100% of the TUT you paid, by submitting documentation. See www.LACountyTaxRefund.com for more information.
Do Nothing	You do not receive any money from the lawsuit, any claim you have for a refund will be released, and you will no longer have such a claim.
Exclude Yourself by the DEADLINE: _____, 2018	You are out of the lawsuit. You get no payment. You keep your right to sue separately with your own lawyer.
Object DEADLINE: _____, 2018	You write to the Court about why you do not like the settlement.
Go To A Court Hearing	You may ask to speak to the Court about the fairness of the settlement. You do not have to attend the hearing to receive payment. The Final Approval Hearing is on _____, 201_ at _:_ .m. in Department 307, Los Angeles Superior Court, Central Civil West Courthouse

WHAT IS THIS LAWSUIT ABOUT?

This class action lawsuit was filed by a resident of the unincorporated areas of County of Los Angeles seeking refunds of TUT paid for telephone services between August 25, 2005 and November 4, 2008. The County denied any wrongdoing and still denies any liability in this case. However, the parties have agreed to a settlement that provides for telephone tax refunds to eligible claimants.

EXCLUDING YOURSELF FROM THE SETTLEMENT

If you don't want a payment from the settlement, and you want to keep the right to sue the County of Los Angeles on your own over the TUT, then you must exclude yourself from the settlement. To do that, by _____, 2018, you must ask to be excluded by doing so online at www.LACountyTaxRefund.com or by sending a letter to: *Granados v. County of Los Angeles*, c/o _____, _____. If you ask to be excluded, you cannot object to the settlement and cannot receive payment. You will not be bound by anything that happens in this lawsuit.

OBJECTING TO THE SETTLEMENT

You can tell the Court that you don't agree with all or part of the settlement. The Court will consider your objection. You may only object if you are a Class Member and you do not ask to exclude yourself from the settlement. You can object yourself or hire a lawyer at your own expense. Your objection must be in writing, and should include your name, address, telephone number, signature, and the reasons you object. You must also provide evidence of membership in the Class, such as a copy of a phone bill from the Class Period. If your objection is mailed in time, you do not have to attend the fairness hearing described below. You must mail your written objection before _____, 2018 to: *Granados v. County of Los Angeles*, c/o _____.

WHAT YOU ARE GIVING UP TO RECEIVE PAYMENT

In exchange for payment of a refund, you are agreeing not to sue the County for any claims that relate to this lawsuit or could have been brought in this lawsuit. Signing the Claim Form will prevent you from being able to sue the County for any disputes you may have over the TUT collected from August 25, 2005 to November 4, 2008.

THE LAWYERS REPRESENTING YOU

As a Class Member, you are represented by four law firms:

Daniel W. Krasner Rachele R. Rickert Marisa C. Livesay Wolf Haldenstein Adler Freeman & Herz LLP 750 B Street, Suite 2770 San Diego, CA 92101	Nicholas E. Chimicles Timothy N. Mathews Chimicles & Tikellis LLP One Haverford Centre 361 W. Lancaster Ave. Haverford, PA 19041	Jonathan W. Cuneo William Anderson Cuneo Gilbert & Laduca, LLP 4725 Wisconsin Ave., Ste 200 Washington, DC 20016	Jon Tostrud Tostrud Law Group, PC 1925 Century Park East, Suite 2100 Los Angeles, CA 90067
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This notice summarizes the proposed settlement. More details are in the Settlement Agreement. All court records in this litigation, including complete copies of the Settlement Agreement, may be examined during regular court hours at the office of the Clerk of the Court, 600 South Commonwealth Avenue, Los Angeles, CA 90005.

If you have questions about the settlement or this notice, please contact the Claims Administrator at 1-888-xxx-xxxx or visit www.LACountyTaxRefund.com, or www.whafh.com or www.chimicles.com.

Do not contact the Court directly with any questions about the settlement.

EXHIBIT H

COUNTY OF LOS ANGELES, CA TO PROVIDE \$16.9 MILLION REFUND TO TELEPHONE TAXPAYERS

_____, 2018 - A Los Angeles court has preliminarily approved a \$16.9 million class action settlement for refunds of telephone taxes collected by the County of Los Angeles, California from August 25, 2005 through November 4, 2008.

All individuals and businesses that paid for landline telephone service with a service address within the unincorporated areas of the County of Los Angeles, or mobile service where the billing address was within the unincorporated areas of the County of Los Angeles, and who paid telephone tax on services utilized between August 25, 2005 through November 4, 2008, and haven't already received a refund of those taxes, are eligible to claim a refund. THE DEADLINE TO FILE A REFUND CLAIM IS _____. Claims for telephone tax refunds can be submitted online, at www.LACountyTaxRefund.com, or through the mail. A notice and claim form will also be mailed to current addresses in the unincorporated areas of the County of Los Angeles.

Eligible class members have several options to file a claim, which include: (1) claim standard amounts of \$27.50 for residential landline telephone service, \$46.00 for business landline service, and/or \$46.00 for mobile telephone service, with no documentary evidence required; (2) submit samples of bills reflecting the telephone user taxes ("TUT") paid during the class period to receive a refund of the actual TUT paid; or (3) if bills from the class period are not available, submit a sample of recent phone bills reflecting the UUT paid to the City to receive a refund based on recent TUT amounts. In addition, class members who were customers of Verizon, Sprint, or T-Mobile during the August 25, 2005 to November 4, 2008 time period can provide consent for those carriers to search for TUT payment records. Class members may claim refunds for both landline and mobile telephone taxes.

For additional information, claim forms and detailed instructions on how to make a claim, go to www.LACountyTaxRefund.com or call (XXXXXXXXXX).

The lawsuit, *Granados v. County of Los Angeles*, was brought on behalf of County of Los Angeles, CA taxpayers by the law offices of Wolf Haldenstein Adler Freeman & Herz LLP, Chimicles & Tikellis LLP, Cuneo Gilbert & Laduca, LLP, and Tostrud Law Group, PC. The County of Los Angeles disputes the claims made in the lawsuit, but believes it is in the best interest of its residents to settle the matter rather than incur further litigation expenses.