

E-FILED

Aug 16, 2013 3:35 PM

David H. Yamasaki

Chief Executive Officer/Clerk

Superior Court of CA, County of Santa Clara

Case #1-12-CV-223023 Filing #G-56388

By R. Walker, Deputy

1 Christopher J. Hamner, Esq. (SBN 197117)

2 **HAMNER LAW OFFICES, APC**

3 555 W. 5th Street, 31st Floor

4 Los Angeles, California 90013

5 Telephone: (213) 533-4160

6 Facsimile: (213) 533-4167

7 chamner@hammerlaw.com

8 Glenn C. Nunes, Esq. (SBN 210453)

9 **THE NUNES LAW GROUP**

10 1 Sansome Street, Suite 3500

11 San Francisco, California 94104

12 Telephone: (415) 946-8894

13 Facsimile: (415) 946-8801

14 glenn@nuneslawgroup.com

15 Michael D. Singer, Esq. (SBN 115301)

16 J. Jason Hill, Esq. (SBN 179630)

17 **COHELAN KHOURY & SINGER**

18 605 C Street, Suite 200

19 San Diego, California 92101

20 Telephone: (619) 595-3001

21 Facsimile: (619) 595-3000

22 msinger@ckslaw.com

23 jhill@ckslaw.com

24 Attorneys for Plaintiff CHAD SMITH, on behalf of himself and all others similarly situated

25 SUPERIOR COURT OF THE STATE OF CALIFORNIA

26 FOR THE COUNTY OF SANTA CLARA

27 MICHELLE FINTON, a California resident,
28 and CHAD SMITH, a California resident, on
behalf of themselves and all others similarly
situated,

Plaintiffs

vs.

INTUIT, INC., a Delaware corporation and
DOES 1 through 100, inclusive,

Defendants.

Case No. 112-CV-223023

Hon. James Kleinberg – Dept. 1

**SECOND AMENDED CLASS ACTION
COMPLAINT FOR**

1. Failure to Pay Overtime Wages
2. Labor Code § 203 Penalties
3. Failure to Provide Itemized Statements
4. Unfair Business Practices (B&P § 17200)

DEMAND FOR JURY TRIAL

Action filed: April 24, 2012

1 Plaintiff, CHAD SMITH (hereinafter, "Plaintiff"), is informed and believes and
2 thereupon alleges, on behalf of himself and classes of those similarly situated, as follows:

3 I.

4 **INTRODUCTION**

5 1. This is an action by and on behalf of current and former employees of INTUIT,
6 INC., a Delaware Corporation (hereinafter "Intuit" or "Defendant(s)"). The CLASS is defined
7 as:

8 All of Intuit's California-based employees who (1) were classified as "exempt" at any
9 time from April 24, 2008 to the present; (2) whose job titles included "Systems
10 Engineer," "Quality Assurance Engineer," "Quality Assurance Analyst," "Quality
11 Assurance Systems Engineer," "Quality Assurance Software Engineer," or "Information
12 Technology (IT) Manager;" and (3) who, during any year of the proposed class period,
13 did not satisfy the DLSE salary requirements under Labor Code 515.5 and related orders.
14

15 Plaintiff, and the class he seeks to represent, were misclassified and are owed overtime
16 and other remedies under California law (hereinafter, "the CLASS" or "CLASS MEMBERS")
17 (see class definition below, paragraph 17). CLASS MEMBERS did not exercise discretion and
18 independent judgment in the performance of their primary duties, and in performing such duties
19 these CLASS MEMBERS should have been classified as non-exempt pursuant to Wage Order 4
20 and, therefore, paid overtime. Plaintiff and the CLASS he seeks to represent were given titles
21 that were inconsistent and unrealistic with the "job requirements and expectations" as defined by
22 Defendants. As such, Defendants did not satisfy the legally required minimum to unilaterally
23 designate this CLASS of employees as exempt from overtime.

24 2. These job titles were, are, and continue to be a misnomer, because the majority of
25 the work performed by this class of employees is not, and was not, exempt in nature.
26 Furthermore, the titles do not reflect the true nature of the duties performed by these employees.
27 In fact, the CLASS was engaged in duties that did not involve design, development,
28 documentation, analysis, creation, testing, or modification design, which were creative or

1 intellectual in nature. The primary duties of the CLASS consisted of routine, rote, and repetitive
2 non-exempt testing procedures requiring supervision, micro-management. While these
3 employees rely(ied) on their education, training, skill and experience to do their jobs, they are
4 subject to considerable constraint and supervision, must obtain approval to complete basic job
5 tasks, and regularly deploy rigid and institutional fixes rather than engage in original/creative
6 thought in the production of Defendants' software and related products. The culmination of each
7 of these factors demonstrates that none of the employees in the class definition fall into any of
8 the recognized exemptions. They are trouble-shooting, testing, maintenance, and production
9 driven workers who have wrongfully been deprived of premium compensation for hours worked
10 in excess of eight (8) per day or forty (40) per week throughout the relevant class period.

11 3. Intuit characterizes its IT, QA, testing and engineering job family into a multitude
12 of different job classifications which perform essentially the same duties or overlap significantly
13 in their exempt duties. IT, QA, testing and engineering support positions, and related titles and
14 positions, functions and daily tasks focus on routine and repetitive tasks that primarily include
15 standardized configuration, routine troubleshooting, automated debugging, and systematic
16 testing of software within Intuit's pre-defined parameters. Furthermore, there is a consistent
17 lack of commensurate hourly pay based on Labor Code section 515.5 to meet the threshold
18 exemption requirement, and a litany of job duties and functions that are significantly devoid of
19 the exercise of discretion and/or independent judgment. Intuit employs a system of
20 categorization and titles purely for promotion and pay grade purposes. The categorization, titles,
21 and level of pay grade designated to employees do not correspond to primary duties and overlap
22 overwhelmingly such that titles are not dispositive of the exempt or non-exempt status.

23 4. These employees thus are and were entitled to overtime and other protections as
24 non-exempt employees. It is *Defendants' burden* of pleading, evidence and proof to show that
25 these employees are and were exempt under California wage and hour law. These employees
26 have spent an insignificant amount of work time doing anything that constitutes "exempt," and
27 for that reason and others, they are and always have been entitled to overtime pay and non-
28 exempt treatment under California wage and hour law.

1 jurisdiction over Intuit. Although organized as a Delaware corporation, its headquarters and
2 primary place of business is in Mountain View, California, in the County of Santa Clara. The
3 nerve center of Defendants, where strategic decisions and major operations occur, is in Mountain
4 View, California. The primary officers and directors of Defendants reside in and primarily work
5 in California. In addition, virtually all important operations and strategies are directed from
6 California, and all members of the CLASS worked in California. Intuit, and DOES 1-100 are
7 collectively referred to herein as “Defendants”.

8 11. Venue as to each Defendant is proper in this judicial district, pursuant to
9 California Code of Civil Procedure section 395.

10 12. The true names and capacities, whether individual, corporate, associate, or
11 otherwise, of Defendants sued herein as DOES 1 to 100, inclusive, are currently unknown to
12 Plaintiff, who therefore sues Defendants by such fictitious names under California Code of Civil
13 Procedure § 474. Plaintiff is informed and believes, and based thereon alleges, that each of the
14 Defendants designated herein as a DOE is legally responsible in some manner for the unlawful
15 acts referred to herein. Plaintiff will seek leave of court to amend this Complaint to reflect the
16 true names and capacities of the Defendants designated hereinafter as DOES when such
17 identities become known.

18 13. Plaintiff is informed and believes, and based thereon alleges, that each Defendant
19 acted in all respects pertinent to this action as the agent of the other Defendants, carried out a
20 joint scheme, business plan or policy in all respects pertinent hereto, and the acts of each
21 defendant are legally attributable to the other Defendants. Furthermore, Defendants in all
22 respects acted as the employer and/or joint employer of Plaintiff and the CLASS. Plaintiff is
23 informed and believes, and thereon alleges, that at all times relevant to this action the named
24 Defendant and Defendant DOES 1 through 100 were affiliated and were an integrated enterprise.

25 14. Plaintiff is informed and believes, and thereon alleges, that at all relevant times
26 each Defendant, directly or indirectly, or through agents or other persons, employed Plaintiff and
27 the other CLASS MEMBERS, and exercised control over the wages, hours, and working
28 conditions of Plaintiff and the other CLASS MEMBERS. Plaintiff is informed and believes, and

1 thereon alleges that, at all relevant times, each Defendant was the principal, agent, partner, joint
2 venturer, officer, director, controlling shareholder, subsidiary, affiliate, parent corporation,
3 successor in interest and/or predecessor in interest of some or all of the other Defendants, and
4 was engaged with some or all of the other Defendants in a joint enterprise for profit, and bore
5 such other relationships to some or all of the other Defendants so as to be liable for their conduct
6 with respect to the matters alleged below. Plaintiff is informed and believes, and thereon alleges,
7 that each Defendant acted pursuant to and within the scope of the relationships alleged above,
8 that each Defendant knew or should have known about, authorized, ratified, adopted, approved,
9 controlled, aided and abetted the conduct of all other Defendants; and that each Defendant acted
10 pursuant to a conspiracy and agreement to do the things alleged herein.

11 **III.**

12 **CLASS ALLEGATIONS**

13 15. Plaintiff is a former employee of Defendants whose primary duties were non-
14 exempt and who was misclassified by Defendants as exempt from the overtime provisions of the
15 applicable state wage and hour laws of California, as described in this complaint.

16 16. Plaintiff brings this cause of action on behalf of himself and on behalf of the
17 CLASS of all persons similarly situated, as more fully explained below and above. This action is
18 brought and may properly be maintained as a class action pursuant to the provisions of California
19 Code of Civil Procedure section 382 and other applicable law pertaining to class actions.

20 17. The proposed Class Plaintiff seeks to represent, sometimes referred to herein as
21 “the CLASS” or “CLASS MEMBERS,” is presently defined as follows:

22 All of Intuit’s California-based employees who (1) were classified as “exempt” at any
23 time from April 24, 2008 to the present; (2) whose job titles included “Systems
24 Engineer,” “Quality Assurance Engineer,” “Quality Assurance Analyst,” “Quality
25 Assurance Systems Engineer,” “Quality Assurance Software Engineer,” or “Information
26 Technology (IT) Manager;” and (3) who, during any year of the proposed class period,
27 did not satisfy the DLSE salary requirements under Labor Code 515.5 and related
28 orders.

1 An ascertainable class and well-defined community of interest exist among the
2 CLASS MEMBERS.

3 **A. Ascertainable Class**

4 The CLASS is ascertainable based on Intuit's records regarding its employees in
5 California since April 24, 2008. All CLASS MEMBERS worked from Intuit in California since
6 April 24, 2008, in jobs that were classified by Intuit as exempt. CLASS MEMBERS who
7 performed quality assurance or automated testing may be identified with reference to Intuit's job
8 descriptions and performance evaluations.

9 **B. Well-Defined Community of Interest**

10 All CLASS MEMBERS worked for Intuit in California, were classified as "exempt" and
11 were denied overtime compensation, despite regularly and generally working more than 8 hours
12 per day and 40 hours per week. CLASS MEMBERS' primary duties consisted of routine, rote,
13 and repetitive non-exempt testing procedures requiring supervision, micro-management. They
14 were required to obtain approval to complete basic job tasks and regularly deployed rigid and
15 institutional fixes, rather than engaging in creative thought.

16 The job titles applied to CLASS MEMBERS were misnomers. The job titles used as
17 Defendants to describe CLASS MEMBERS were ambiguous and subject to capricious changes.

18 Defendants characterizes its IT and QA job family into a multitude of different job
19 classifications. The classifications substantially overlap and focus on standardized configuration,
20 routine troubleshooting, automated debugging, and systemic testing of software within Intuit's
21 pre-defined parameters. CLASS MEMBERS did not primarily perform work requiring the
22 exercise discretion and independent judgment.

23 Common questions of law and fact applied to all CLASS MEMBERS, and predominate
24 over any questions that affect only individual members. Other common questions of law and
25 fact include, but are not limited to:

- 26 (A) What were and are the policies, programs, practices, procedures and
27 protocols of Defendants regarding CLASS MEMBERS' actual work and
28 tasks, and their job duties irrespective of job titles;

- 1 (B) Whether Defendants are and were subject to overtime requirements
2 contained in the California IWC Wage Orders and other California law
3 with respect to the CLASS MEMBERS pursuant to Labor Code Section
4 510, and Wage Order, No. 4, for the period commencing four years prior
5 to the date of the filing of this complaint and continuing through the date
6 of judgment;
- 7 (C) Whether Defendants' policy and practice of classifying CLASS
8 MEMBERS as exempt from overtime entitlement under California law
9 and Defendants' policy and practice of failing to pay overtime to the
10 California CLASS MEMBERS violate applicable provisions of California
11 law, including applicable statutory and regulatory authority;
- 12 (D) Whether employees qualified for an Administrative Exemption from
13 California's overtime compensation law.
- 14 (E) Whether employees qualified for a Computer Professional Exemption
15 from California's overtime compensation law.
- 16 (F) Whether Defendants unlawfully failed to pay overtime compensation in
17 violation of the California Unfair Competition Law, Cal. Bus. t& Prof.
18 Code §17200 et seq., and the California Labor Code and related
19 regulations, Cal. Labor Code §§ 201, 202, 203, 226, 510, 515.5, 1174,
20 1174.5, and 1194, the applicable Cal. Wage Orders;
- 21 (G) What were and are the policies, programs, practices, procedures and
22 protocols of Defendants regarding furnishing to the CLASS MEMBERS,
23 upon each payment of wages, itemized statements required by Labor Code
24 section 226;
- 25 (H) Whether Defendants violated California law by their policies, programs,
26 practices, procedures and protocols regarding furnishing to the CLASS
27 MEMBERS, upon each payment of wages, itemized statements required
28 by Labor Code section 226;
- (I) Whether Defendants violated Business & Professions Code sections 17200
et seq. by their policies, programs, practices, procedures and conduct
referred to in this cause of action;
- (J) The proper *measure of* damages sustained and the proper measure of
restitution recoverable by members of the California Class; and,
- (K) Additional common questions of law and fact may develop as the
litigation progresses.

18. Plaintiff and CLASS MEMBERS sustained losses, injuries and damages arising
out of the Defendants' common policies, programs, practices, procedures, and course of conduct

1 referred to in each cause of action and throughout this Complaint, which were applied uniformly
2 to CLASS MEMBERS. Plaintiff seeks recoveries for the same types of losses, injuries, and
3 damages as were suffered by CLASS MEMBERS.

4 19. Plaintiff and his counsel will fairly and adequately protect the interests of the
5 CLASS. Plaintiff has no interest that is adverse to the interests of the other CLASS MEMBERS.

6 20. A class action is the best mechanism for adjudicating Plaintiff's claims.

7 **A. Superiority:** A class action is superior to other available means for the
8 fair and efficient adjudication of this controversy. Individual joinder of all CLASS MEMBERS
9 is impractical. Class action treatment will permit a large number of similarly situated persons to
10 prosecute their common claims in a single forum simultaneously, efficiently, and without the
11 unnecessary duplication of effort and expense that numerous individual actions engender. Also,
12 because the losses, injuries and damages suffered by each of the individual CLASS MEMBERS
13 are small in the sense pertinent to class action analysis, the expenses and burden of individual
14 litigation would make it extremely difficult or impossible for the individual CLASS MEMBERS
15 to redress the wrongs done to them. Important public interests will be served by addressing the
16 matter as a class action. The cost to the court system and the public of adjudication of individual
17 litigation and claims would be substantial, and substantially more than if the claims are treated as
18 class action. Individual litigation and claims would also present the potential for inconsistent or
19 contradictory results.

20 **B. Numerosity:** The CLASS is so numerous that individual joinder of all
21 members is impractical under the circumstances of this case. Plaintiff is informed and believes
22 there are at least several hundred CLASS MEMBERS.

23 **IV.**
24 **CAUSES OF ACTION**

25 **First Cause of Action**

26 *Failure to Pay Wages at Overtime Rate*

(Lab. Code §§ 510, 515.5, 1194 and 1199, IWC Wage Orders, and Related Violations)

27 21. Plaintiff incorporates all previous paragraphs of this Complaint as though fully set
28 forth herein.

1 Among other things, these employees were never paid any of the overtime compensation referred
2 to in this Complaint, nor were they paid the other unpaid wages referred to in this Complaint.
3 Defendants' failure to pay said wages within the required time was willful within the meaning of
4 Labor Code section 203.

5 30. Therefore, each of these employees is entitled to one day's wages for each day he
6 or she was not timely paid all said wages due, up to a maximum of thirty days' wages for each
7 employee. Because none of said employees were ever paid the overtime wages to which they
8 were entitled, and were never paid other unpaid wages referred to in this Complaint, each of said
9 employees is entitled to thirty days' wages.

10 31. WHEREFORE, Plaintiff and the CLASS he seeks to represent request relief as
11 described herein and below.

12 **Third Cause of Action**
13 *Failure to Furnish Itemized Statements*
14 (Lab. Code §§ 226(b), 1174, 1175)

15 32. Plaintiff incorporates all previous paragraphs of this Complaint as though fully set
16 forth herein.

17 33. Throughout the period applicable to this cause of action, Defendants intentionally
18 failed to furnish to Plaintiff and the CLASS MEMBERS, upon each payment of wages, itemized
19 statements accurately showing, among other matters: total hours worked, the applicable hourly
20 rates in effect during the pay period, and the corresponding number of hours worked at each
21 hourly rate.

22 34. Plaintiff and the CLASS MEMBERS were damaged by these failures because,
23 among other things, the failures led them to believe that they were not entitled to be paid
24 overtime, even though they were so entitled, and because the failures hindered them from
25 determining the amounts of overtime wages owed to them.

26 35. Plaintiff and the CLASS MEMBERS are entitled to the amounts provided for in
27 Labor Code section 226(e), plus costs and attorneys' fees.

28 36. WHEREFORE, Plaintiff and the CLASS he seeks to represent request relief as
described herein and below.

Fourth Cause of Action
Violation of Unfair Competition Law
(Bus. and Prof. Code § 17200 *et seq.*)

37. Plaintiff incorporates all previous paragraphs of this Complaint as though fully set forth herein.

38. Plaintiff brings this action on behalf of each and all members of the general public, including the CLASS MEMBERS and Plaintiff himself, pursuant to Business and Professions Code sections 17200, *et seq.* Defendants' conduct alleged above constitutes unlawful business acts and practices in violation of Business & Professions Code sections 17200, *et seq.* Defendants engaged in unfair competition in violation of the UCL by violating, *inter alia*, each of the following laws: each of these violations constitutes an independent and separate violation of the UCL:

- a. California applicable Wage Orders
- b. California Labor Code § 1194;
- c. California Labor Code §§ 201, 202, 203, 204, and 226;
- d. California Labor Code § 1174; and
- e. California Labor Code § 510, which provides in relevant part:

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

39. Defendants' course of conduct, acts, and practices in violation of the California laws mentioned in the above paragraph constitute a separate and independent violation of the UCL. Defendants' conduct described herein violates the policy or spirit of such laws or otherwise significantly threatens or harms competition. The harm to Plaintiff and the Class in

1 being wrongfully denied lawfully earned wages outweighs the utility, if any, of Defendants'
2 policies or practices and, therefore, Defendants' actions described herein constitute an unfair
3 business practice or act within the meaning of the UCL.

4 40. The unlawful and unfair business practices and acts of Defendants, described
5 above, have injured the CLASS MEMBERS in that they were wrongfully denied the payment of
6 earned overtime wages.

7 41. Plaintiff, on behalf of himself and the CLASS, seeks restitution in the amount of
8 the respective unpaid wages earned and due at a rate not less than one and one-half times the
9 regular rate of pay for work performed in excess of forty hours in a work week, or eight hours in
10 a day, and double the regular rate of pay for work performed in excess of twelve hours per day
11 and such other legal and equitable relief from Defendants' unlawful and willful conduct as the
12 Court deems just and proper.

13 42. Pursuant to Business and Professions Code sections 17200, *et seq.*, for the statute
14 of limitations period covered by this cause of action, Plaintiff and the CLASS MEMBERS are
15 entitled to restitution for at least the following: the unpaid overtime earnings and other unpaid
16 earnings withheld and retained by Defendants referred to above.

17 43. Plaintiff and the CLASS MEMBERS and the general public are also entitled to
18 permanent injunctive and declaratory relief prohibiting Defendants from engaging in the
19 violations and other misconduct referred to above.

20 44. Defendants are also liable to pay attorneys' fees pursuant to California Code of
21 Civil Procedure section 1021.5 and other applicable law, and costs. The Plaintiff, on behalf of
22 himself and CLASS MEMBERS, also seeks recovery of attorneys' fees and costs of this action
23 to be paid by Defendants, as provided by the UCL and California Labor Code § 1194.

24 45. WHEREFORE, Plaintiff and the CLASS he seeks to represent request relief as
25 described herein and below.

26 V.

27 **PRAYER FOR RELIEF**

28 WHEREFORE, Plaintiff, on behalf of himself and all members of the CLASS, prays for

1 relief as follows:

- 2 1. That the Court determine that this action may be maintained as a class action;
- 3 2. That Plaintiff be appointed the representative of the CLASS;
- 4 3. That the attorneys of record for Plaintiff whose name appears in this Complaint be
5 appointed class counsel;
- 6 4. For unpaid wages at overtime rates for all overtime work and unpaid wages for all
7 work for which Plaintiff was not paid;
- 8 5. For such general and special damages as may be appropriate;
- 9 6. For waiting time penalties and civil penalties for all CLASS MEMBERS no
10 longer in Defendants' employ at the time of judgment;
- 11 7. For pre-judgment interest;
- 12 8. For the amounts provided for in Labor Code §§ 201, 202, 203, 226(b), 226.7;
- 13 9. For restitution as described in the cause of action under Business & Professions
14 Code §§ 17200, *et seq.* above;
- 15 10. For permanent injunctive and declaratory relief described in the cause of action
16 under Business & Professions Code §§ 17200, *et seq.* above;
- 17 11. A declaratory judgment that the practices complained of herein are unlawful
18 under California state law;
- 19 12. Attorneys' fees and costs of suit, including expert fees pursuant to Cal. Lab. Code
20 § 226(e), Cal. Code Civ. Proc. §1021.5, and Cal. Lab. Code § 1194;
- 21 13. Such other injunctive and equitable relief as the Court may deem proper.

23 DATED: August 16, 2013

**HAMNER LAW OFFICES, APC
THE NUNES LAW GROUP
COHELAN KHOURY & SINGER**

26 By: _____

J. Jason Hill

28 Co-Counsel for Plaintiff, CHAD SMITH, on behalf
of himself and all others similarly situate

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

DEMAND FOR JURY TRIAL

Plaintiff demands jury trial for all claims so triable.

DATED: August 16, 2013

**HAMNER LAW OFFICES, APC
THE NUNES LAW GROUP
COHELAN KHOURY & SINGER**

By: 

Co-Counsel for Plaintiff, CHAD SMITH, on behalf
of himself and all others similarly situate

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

PROOF OF SERVICE

Finton, et al. v. Intuit, Inc.
S.C.S.C. Case No. 1-12-CV-223023

I, Matthew Atlas, declare as follows:

I am over the age of 18 years and not a party to the within action. I am employed in the County of San Diego, California, where the mailing occurs; and my business address is 605 "C" Street, Suite 200, San Diego, California 92101-5305.

I further declare that I am readily familiar with the business' practice for collection and processing of correspondence for mailing with United States Postal Service; and that the correspondence shall be deposited with United States Postal Service this same day in the ordinary course of business.

On August 16, 2013, I caused to be served a copy of the foregoing document(s):

SECOND AMENDED COMPLAINT

by placing a true copy of each document in a separate envelope addressed as follows:

Counsel for Defendants

Lynne C. Hermle, Esq.
Shannon B. Seekao, Esq.
ORRICK, HERRINGTON &
SUTCLIFFE LLP
1000 Marsh Road
Menlo Park, CA 94025
Telephone: 650-614-7400
Facsimile: 650-614-7401

Co-counsel for Plaintiffs


Christopher J. Hamner, Esq.
HAMNER LAW OFFICES, LP
555 W. Fifth Street, 31st Floor
Los Angeles, CA 90013
Telephone: (213) 533-4160
Facsimile: (213) 533-4167

Glenn C. Nunes, Esq.
THE NUNES LAW GROUP
1 Sansome Street, Suite 3500
San Francisco, CA 94104
Telephone: (415) 946-8894
Facsimile: (415) 946-8801

I then caused service of each document in the manner described below:

- BY MAIL:** I placed each for deposit in the United States Postal Service this same day, at my business address shown above, following ordinary business practices.
- STATE:** I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed August 16, 2013, at San Diego, California.



Matthew Atlas