

Alfred J. Landegger
Larry C. Baron
Oscar E. Rivas
Roxana E. Verano
Christopher L. Moriarty

Marie D. Davis
Brian E. Ewing
Jennifer R. Komsky
Rebecca L. Gombos
Patrick E. White III
Christopher W. Hughes
Rodrigo J. Torres

"BOO! The Scariest Letter You've Ever Received!! What To Do When Your Business Has Been Sued."

October, 2017

Presented By:

San Fernando Valley Location:

Roxana E. Verano, Esq.

Ventura County Location:

Christopher L. Moriarty, Esq.
Marie D. Davis, Esq.

This program has been approved for 1.50 hours (California) recertification credit hours toward PHR, SPHR & GPHR through the HR Certification Institute (HRCI) and SHRM-CP and SHRM-SCP.

"The use of these seals is not an endorsement by HRCI and SHRM of the quality of the program. It means that this program has met HRCI and SHRM's criteria to be pre-approved for recertification credit."

Main Office

15760 Ventura Blvd.
Suite 1200
Encino, CA 91436
(818) 986-7561
Fax (818) 986-5147

Ventura Office

751 Daily Drive
Suite 325
Camarillo, CA 93010
(805) 987-7128
Fax (805) 987-7148



The attached material must not be considered legal advice. The sample forms and policies are for educational purposes only. We strongly recommend that you consult with legal counsel before adopting or implementing any of the attached sample forms and policies to avoid potential liability

SUMMONS (CITACION JUDICIAL)

NOTICE TO DEFENDANT: (AVISO AL DEMANDADO):

an individual doing business as
an individual doing
1 Through 50, inclusive

YOU ARE BEING SUED BY PLAINTIFF: (LO ESTÁ DEMANDANDO EL DEMANDANTE):

, an individual

FOR COURT USE ONLY
(SOLO PARA USO DE LA CORTE)

CONFORMED COPY
OF ORIGINAL FILED
Los Angeles Superior Court

APR 21 2017

Sherri R. Carter, Executive Officer/clerk

By Shaunya Bolden, Deputy

NOTICE: You have been sued. The court may decide against you without your being heard unless you respond within 30 days. Read the information below.

You have 30 CALENDAR DAYS after this summons and legal papers are served on you to file a written response at this court and have a copy served on the plaintiff. A letter or phone call will not protect you. Your written response must be in proper legal form if you want the court to hear your case. There may be a court form that you can use for your response. You can find these court forms and more information at the California Courts Online Self-Help Center (www.courtinfo.ca.gov/selfhelp), your county law library, or the courthouse nearest you. If you cannot pay the filing fee, ask the court clerk for a fee waiver form. If you do not file your response on time, you may lose the case by default, and your wages, money, and property may be taken without further warning from the court.

There are other legal requirements. You may want to call an attorney right away. If you do not know an attorney, you may want to call an attorney referral service. If you cannot afford an attorney, you may be eligible for free legal services from a nonprofit legal services program. You can locate these nonprofit groups at the California Legal Services Web site (www.lawhelpcalifornia.org), the California Courts Online Self-Help Center (www.courtinfo.ca.gov/selfhelp), or by contacting your local court or county bar association. **NOTE:** The court has a statutory lien for waived fees and costs on any settlement or arbitration award of \$10,000 or more in a civil case. The court's lien must be paid before the court will dismiss the case. **AVISO:** Lo han demandado. Si no responde dentro de 30 días, la corte puede decidir en su contra sin escuchar su versión. Lea la información a continuación.

Tiene 30 DÍAS DE CALENDARIO después de que le entreguen esta citación y papeles legales para presentar una respuesta por escrito en esta corte y hacer que se entregue una copia al demandante. Una carta o una llamada telefónica no lo protegen. Su respuesta por escrito tiene que estar en formato legal correcto si desea que procesen su caso en la corte. Es posible que haya un formulario que usted pueda usar para su respuesta. Puede encontrar estos formularios de la corte y más información en el Centro de Ayuda de las Cortes de California (www.sucorte.ca.gov), en la biblioteca de leyes de su condado o en la corte que le quede más cerca. Si no puede pagar la cuota de presentación, pida al secretario de la corte que le dé un formulario de exención de pago de cuotas. Si no presenta su respuesta a tiempo, puede perder el caso por incumplimiento y la corte le podrá quitar su sueldo, dinero y bienes sin más advertencia.

Hay otros requisitos legales. Es recomendable que llame a un abogado inmediatamente. Si no conoce a un abogado, puede llamar a un servicio de remisión a abogados. Si no puede pagar a un abogado, es posible que cumpla con los requisitos para obtener servicios legales gratuitos de un programa de servicios legales sin fines de lucro. Puede encontrar estos grupos sin fines de lucro en el sitio web de California Legal Services, (www.lawhelpcalifornia.org), en el Centro de Ayuda de las Cortes de California, (www.sucorte.ca.gov) o poniéndose en contacto con la corte o el colegio de abogados locales. **AVISO:** Por ley, la corte tiene derecho a reclamar las cuotas y los costos exentos por imponer un gravamen sobre cualquier recuperación de \$10,000 o más de valor recibida mediante un acuerdo o una concesión de arbitraje en un caso de derecho civil. Tiene que pagar el gravamen de la corte antes de que la corte pueda desecher el caso.

The name and address of the court is:
(El nombre y dirección de la corte es):

Superior Court of California, County of Los Angeles
111 N. Hill St., Los Angeles, CA 90012

The name, address, and telephone number of plaintiff's attorney, or plaintiff without an attorney, is:
(El nombre, la dirección y el número de teléfono del abogado del demandante, o del demandante que no tiene abogado, es):

CASE NUMBER:
(Número del Caso) BC 658562

SHAUNYA BOLDEN

DATE:
(Fecha)

APR 21 2017

Clerk by
SHERRI R. CARTER
(Firma)

Deputy
(Adjunto)

(For proof of service of this summons, use Proof of Service of Summons (form POS-010).)
(Para prueba de entrega de esta citación use el formulario Proof of Service of Summons, (POS-010)).

NOTICE TO THE PERSON SERVED: You are served.

1. ☐ as an individual defendant.
2. ☐ as the person sued under the fictitious name of (specify):

3. ☐ on behalf of (specify):

under: ☐ CCP 416.10 (corporation)
☐ CCP 416.20 (defunct corporation)
☐ CCP 416.40 (association or partnership)
☐ other (specify):

☐ CCP 416.60 (minor)
☐ CCP 416.70 (conservatee)
☐ CCP 416.80 (authorized person)

4. ☐ by personal delivery on (date):

APR 21 2017

Shemi R. Carter, Executive Officer/clerk

By Shaunya Bolden, Deputy

Attorney for Plaintiff

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

BC 058562

, an individual

Case No.

Plaintiff,

COMPLAINT FOR:

v.

1. Unpaid Wages (Labor Code § 201)
2. Unpaid Overtime Wages (Labor Code §§ 510, 1194)
3. Failure to Pay Minimum Wage, (Labor Code §§ 1194, 1194.2, 1197)
4. Failure to Provide Rest Periods (Labor Code § 226.7)
5. Failure to Keep and Provide Accurate Itemized Wage Statements (Labor Code § 226)
6. Waiting Time Penalties (Labor Code § 203)
7. Unfair Business Practices (Business and Professions Code § 17200)
8. Failure to Produce Personnel and Payroll Records (Labor Code §§ 226, 1198.5)

, an
individual doing business as

, an individual
doing business as
and DOES 1
Through 50, Inclusive,
Defendants.

DEMAND FOR JURY TRIAL

Alfred J. Landegger
Larry C. Baron
Oscar E. Rivas
Roxana E. Verano
Christopher L. Moriarty

October 20, 2017

ATTORNEY-CLIENT PRIVILEGED AND ATTORNEY WORK PRODUCT

Marie D. Davis
Brian E. Ewing
Rebecca L. Gombos
Patrick E. White III
Christopher W. Hughes
Rodrigo J. Torres

Re:
Document Preservation Obligations

Dear _____:

As you are aware, _____ filed a lawsuit in the Los Angeles Superior Court against _____ (the "Company"). As such, the Company has certain legal obligations pertaining to the preservation of documents related to _____'s claims against the Company.

The Company has a legal obligation to preserve ALL documentation and electronic data that is or could be relevant to the matter, including but not limited to e-mails, text messages, video and voice recordings, and other hard-copy and electronic data. Until further written notice, please suspend any applicable document disposal procedures (including routine e-mail, video, and system backup deletion) and take affirmative steps to retain all hard-copy document files, electronic document files (whether maintained on Company or personal phones, laptops, desktop hard drives, network drives, diskettes, CD ROMs, or otherwise), data compilations, e-mails, voicemails, text messages, videos, recordings, and any other tangible objects that relate to the litigation.

Please take the following steps to ensure that the Company meets its document preservation obligations:

1) Check your e-mail account, and the e-mail accounts of employees who communicated with _____ for any e-mails to or from _____, e-mails about _____, e-mails about his/her employment at the Company, and e-mails about the allegations in his/her Complaint for Damages filed on _____ ("Complaint"). Please immediately print any such e-mails and save them electronically in a designated folder or archive.

Main Office
15760 Ventura Blvd.
Suite 1200
Encino, CA 91436
(818) 986-7561
Fax (818) 986-5147

Ventura Office
751 Daily Drive
Suite 325
Camarillo, CA 93010
(805) 987-7128
Fax (805) 987-7148

Re: Document Preservation Obligations

October 20, 2017

Page 2

2) Check any e-mail accounts assigned to _____ for any e-mails to or from you or other employees who supervised _____. Please immediately print any such e-mails and save them electronically in a designated folder or archive.

3) Check any e-mail accounts assigned to employees who were involved in the supervision, evaluation, discipline, or in any decision-making regarding _____'s employment for any e-mails to or from _____, about _____, about his/her employment at the Company, and about the allegations in his/her Complaint. Please immediately print any such e-mails and save them electronically in a designated folder or archive.

4) After today, if you or any other employee receives an e-mail relating to _____, please immediately save any such e-mails in the folder you have created. Be sure to include replies, forwards, and any subsequent e-mail discussion "threads."

5) If you, the Company, or any other Company employees have any other electronic documentation (such as Word or Excel files, digitally recorded surveillance videos, or audio files), including drafts or notes, relating to _____, his/her employment at the Company, and/or the allegations in his/her Complaint, please immediately save it to your designated folder.

6) We have an obligation to ensure that electronic devices used by the Company and those employees who have relevant information are not disposed of, destroyed, or "wiped" if those devices contain information related to _____ in any way. Please instruct each of the individuals mentioned in the Complaint and all other employees involved in the supervision, evaluation, and discipline of, or in any decision-making regarding, _____ to check all of their electronic devices, company-provided or personal, for information related in any way to _____. If they have such information, instruct them to make sure the electronic devices are not disposed of, destroyed, or "wiped" and notify me immediately so we can take appropriate steps to obtain the information.

7) In addition to the above, please make sure that all text messages sent to/from _____ and doctors and/or employees are preserved.

8) If you, the Company, or any other Company employees have paper documentation (including personnel files and records, correspondence, forms, notes, memoranda, printed e-mails, time cards, and other materials) related to _____'s employment which has not already been sent to us, please gather it into a file folder and send it to us. Please also save and gather any documents related to any complaints made by _____ during his/her employment and to the allegations in his/her Complaint. You may either send copies or the originals; if you send the original documents, we will have them copied and returned to you.

9) If you, the Company, or any other Company employees have electronic or paper documentation that would demonstrate, refute, or relate to the allegations contained in _____'s Complaint and that information has not already been sent to us, please gather it into a file folder and send it to us. You may either send copies or the originals; if you send the original documents, we will have them copied and returned to you. This would include, but is not limited to, all documentation related to employee policies and procedures in place that applied to _____ and criteria used to evaluate the performance of _____ and other employees holding his/her same position.

10) We have an ongoing obligation to preserve electronic evidence relating _____'s employment and the litigation. If you or any other employee receives any additional communications regarding _____ employment and/or the allegations in his Complaint, please be sure to preserve them consistent with this memo. Please also be sure that none of your paper or electronic records regarding his/her employment and the litigation are deleted, discarded, destroyed, or overridden as part of your normal practices and procedures. Please immediately notify the Company's Information Technology Department and the employees who have information/documentation set forth herein to ensure they are aware of their obligations to preserve the information/documentation.

Thank you for your attention to these important matters. Here is some additional important information that you should know:

- **E-mail, texts, and instant messaging are generally not private, unless they are privileged communications with your attorney or with representatives of your insurance carrier or certain other individuals involved with the defense of these claims. Be careful what you write in any communications with individuals who are not directly involved in the defense efforts, including management team members.**
- **There can be serious legal consequences if we destroy or even passively fail to preserve evidence relating to the allegations made in _____'s Complaint.**
- **To meet its obligations mentioned above, the Company may need to have conversations with its employees or managers to ensure every possible document which might be relevant has been preserved by the Company, its managers, and employees. It is advisable to document those conversations in some way, including the date those conversations occurred. An e-mail to employees and managers advising them of their obligation should be sent, as well as follow up e-mails every three (3) months to those employees and managers confirming they are continuing to meet their obligations.**

Re: Document Preservation Obligations

October 20, 2017

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- **It is our understanding that the Company would like to handle these matters internally. If you would like our assistance in ensuring that the Company is complying with its obligations, or you need guidance concerning the same, please let us know.**

Please provide a copy of this letter to all individuals/personnel who might have custody or control of potentially relevant/responsive documents and materials, including but not limited to the Company's Information Technology Department, and have them follow the procedures contained in this letter. If you need assistance drafting further communications within the organization, we would be glad to assist.

Sincerely,

Marie D. Davis, Esq.

MDD:im



STATE OF CALIFORNIA (Business, Consumer Services and Housing Agency)

DEPARTMENT OF FAIR EMPLOYMENT & HOUSING

2218 Kausen Drive, Suite 100 | Elk Grove | CA | 95758
800-884-1684 | TDD 800-700-2320
www.dfeh.ca.gov | email: contact.center@dfeh.ca.gov

GOVERNOR EDMUND G. BROWN, JR.

DIRECTOR KEVIN KISH

August 24, 2016

[REDACTED]

RE: **Notice of Filing of Discrimination Complaint – Response Requested**
DFEH Number: [REDACTED]
HUD Number: [REDACTED]

To All Listed Respondent(s):

Enclosed is a copy of a complaint filed with the Department of Fair Employment and Housing (DFEH). The enclosed complaint, in which you have been named a Respondent or Co-Respondent, alleges that you have discriminated against the complaining party or parties in providing equal access to housing in violation of the California Fair Housing Act or Unruh Act. The complaint was filed pursuant to Government Code section 12960 and/or 12980.

The DFEH serves as a neutral fact-finder and represents the state of California rather than the complaining party. The merits of this complaint have not been determined. It was, however, subjected to a screening process, and the allegations, if proven, could support a finding of discrimination.

Government Code Section 12940, subdivision (f) or 12955 (f), prohibits any retaliatory action against a person because he or she has filed a complaint, has opposed any practices forbidden under the Fair Employment and Housing Act, or has assisted in any proceeding before the DFEH.

California Government Code section 12986 requires all rental records or any other written material relevant to a complaint of discrimination be retained until the complaint is fully and finally disposed of and all appeals or related proceedings terminated.

This complaint has also been filed with the U. S. Department of Housing and Urban Development (HUD). You need not reply to HUD unless that agency specifically requests a response.

You must submit a response to the questions below within twenty (20) days of the date of this letter.

1. State the legal name of your business and any other name(s) under which you do or have done business in California.

2. State type of legal business entity you are, i.e., corporation, partnership, limited partnership, sole proprietorship, etc.
3. State the number of living units (individual apartments, houses) you or your company rent or lease to the public in the State of California.
4. Answer each and every allegation in the complaint.
5. Identify and list the legal owners of the property named in the complaint by name, address, telephone number, and type of ownership.
6. Are you a recipient of a state and/or federal low income housing tax credit for the property identified in the complaint?
7. Identify and list by name, title, address, and telephone number each individual involved in the advertising of vacancies, screening and selection of applicants and management of the property.
8. Describe in detail how and where you advertised vacancies between March 1, 2016 through May 1, 2016. Provide a copy of any advertisements and announcements.
9. Indicate in detail how you respond to inquiries (phone, in-person, or electronically), and what information is provided about the vacancy, viewing, the application and selection process. Provide any and all information collected when responding to inquiries of vacancies.
10. Describe in detail your rental criteria used to screen potential applicants for tenancy. Provide a copy of any written rule, regulations, or policy regarding rental criteria.
11. Describe how and when you begin to process applications. Detail your policy and procedures for processing and selecting applicants. Specify and describe your methods and services used for verifying information provided on an application to rent. Submit a copy of a blank rental application.
12. Indicate if you utilize a waiting list. If so, provide a copy of the waiting list. Describe how you utilize the waiting list, such as, if a vacancy will be available, when do you begin contacting wait listed applicants, do wait listed applicants receive priority, and any other relevant information that explains your waiting list method and procedures.
13. Submit a copy of all applications you received during the period of March 1, 2016 through May 1, 2016 from applicants you processed for tenancy. Provide copies of any rental documents you possess to support your claims.
14. Provide a roster of all current tenants as of May 1, 2016. Include name, telephone number, monthly rent, unit number, move-in date, total household size, indicate perceived Race/Color, move-out date, if applicable.

15. Provide a copy of, or describe in detail the property rules and regulations for in-place tenants. Provide a copy of a blank rental/lease agreement.

In addition to responding to the questions above, you must also file your address with the DFEH and notify the DFEH in writing of any change of address and the effective date of such change while the complaint is under investigation and throughout any administrative adjudication (California Code of Regulations, title 2, sections 7403 and 7411).

Your response and filing of your address can be submitted by mail. In all mailed correspondence, please include your matter number 760128-223150 and mail it to DFEH, 2218 Kausen Drive, Suite 100, Elk Grove, CA 95758.

Please be advised that the Department offers free mediation services. If you and the complainant agree to mediate, the complaint will be assigned to a mediator, who will contact you to schedule the mediation conference. All settlement discussions that transpire during the mediation process are confidential and not subject to disclosure. While a complaint is with the mediator, the obligation to submit a response is temporarily suspended. If the matter does not settle at mediation, you will be required to submit a response, and will be notified in writing of the new date on which the response is due. Should you be interested in formal mediation, immediately contact the assigned investigator so that this may be documented and your response to this complaint temporarily suspended.

If you have any questions, please contact me.

Sincerely,



Tonyua Newsome
Consultant III
(213) 337-4474

Enclosure

CERTIFIED MAIL:

70160340000001030148, HOAG Foundation
70160340000001030155, Four Trees Apartments



U.S. Equal Employment Opportunity Commission
Los Angeles District Office
255 E. Temple St. 4th Floor
Los Angeles, CA 90012

NOTICE OF CHARGE OF DISCRIMINATION

(This Notice replaces EEOC FORM 131)

DIGITAL CHARGE SYSTEM

September 29, 2016

To: [REDACTED]

This is notice that a charge of employment discrimination has been filed with the EEOC against your organization by [REDACTED] under: Title VII of the Civil Rights Act (Title VII). The circumstances of the alleged discrimination are based on Sex, and involve issues of Demotion that are alleged to have occurred on or about Sep 19, 2016.

The Digital Charge System makes investigations and communications with charging parties and respondents more efficient by digitizing charge documents. The charge is available for you to download from the EEOC Respondent Portal, EEOC's secure online system.

Please follow these instructions to view the charge within ten (10) days of receiving this Notice:

1. Access EEOC's secure online system: <https://nxg.eeoc.gov/rsp/login.jsf>
2. Enter this EEOC Charge No.: 480-2016-03097
3. Enter this password: GD3976QK

Once you log into the system, you can view and download the charge, and electronically submit documents to EEOC. The system will also advise you of possible actions or responses, and identify your EEOC point of contact for this charge.

If you are unable to log into the EEOC Respondent Portal or have any questions regarding the Digital Charge System, you can send an email to LADOACT@eeoc.gov.

Preservation of Records Requirement

EEOC regulations require respondents to preserve all payroll and personnel records relevant to the charge until final disposition of the charge or litigation. 29 CFR §1602.14. For more information on your obligation to preserve records, see <http://eeoc.gov/employers/recordkeeping.cfm>.

Non-Retaliation Requirements

The laws enforced by the EEOC prohibit retaliation against any individual because s/he has filed a charge, testified, assisted or participated in an investigation, proceeding or hearing under these laws. Persons filing charges of discrimination are advised of these Non-Retaliation Requirements and are instructed to notify EEOC if any attempt at retaliation is made. For more information, see <http://www.eeoc.gov/laws/types/facts-retal.cfm>.

Legal Representation

Although you do not have to be represented by an attorney while we handle this charge, you have a right, and may wish to retain an attorney to represent you. If you do retain an attorney, please provide the attorney's contact information when you log in to the online system.

Please retain this notice for your records.



U.S. Equal Employment Opportunity Commission

FEDERAL INVESTIGATION: REQUEST FOR POSITION STATEMENT AND SUPPORTING DOCUMENTARY EVIDENCE

EEOC hereby requests that your organization submit within 30 days a Position Statement setting forth all facts which pertain to the allegations in the charge of discrimination under investigation, as well as any other facts which you deem relevant for EEOC's consideration.

We recommend you review EEOC's resource guide on "Effective Position Statements" as you prepare your response to this request.

Fact-Based Position Statement

This is your opportunity to raise any and all defenses, legal or factual, in response to each of the allegations of the charge. The position statement should set forth all of the facts relevant to respond to the allegations in the charge, as well as any other facts the Respondent deems pertinent to EEOC's consideration. The position statement should only refer to, but not identify, information that the Respondent asserts is sensitive medical information, or confidential commercial or financial information.

EEOC also requests that you submit all documentary evidence you believe is responsive to the allegations of the charge. If you submit only an advocacy statement, unsupported by documentary evidence, EEOC may conclude that Respondent has no evidence to support its defense to the allegations of the charge.

EEOC may release your position statement and non-confidential attachments to the Charging Party and her representative and allow them to respond to enable the EEOC to assess the credibility of the information provided by both parties. It is in the Respondent's interest to provide an effective position statement that focuses on the facts. EEOC will not release the Charging Party's response, if any, to the Respondent.

If no response is received to this request, EEOC may proceed directly to a determination on the merits of the charge based on the information at its disposal.

Signed by an Authorized Representative

The Position Statement should be signed by an officer, agent, or representative of Respondent authorized to speak officially on its behalf in this federal investigation.

Segregate Confidential Information into Separately Designated Attachments

If you rely on confidential medical or commercial information in the position statement, you should provide such information in separate attachments to the position statement labeled "Sensitive Medical Information," "Confidential Commercial or Financial Information," or "Trade Secret Information" as applicable. Provide an explanation justifying the confidential nature of the information contained in the attachments. Medical information about the Charging Party is not sensitive or confidential medical information in relation to EEOC's investigation.

Segregate the following information into separate attachments and designate them as follows:

- a. Sensitive medical information (except for the Charging Party's medical information).
- b. Social Security Numbers
- c. Confidential commercial or financial information.
- d. Trade secrets information.
- e. Non-relevant personally identifiable information of witnesses, comparators or third parties, for example, social security numbers, dates of birth in non-age cases, home addresses, personal phone numbers and email addresses, etc.
- f. Any reference to charges filed against the Respondent by other charging parties.

Requests for an Extension

If Respondent believes it requires additional time to respond, it must, at the *earliest possible time* in advance of the due date, make a written request for extension, explain why an extension is necessary, and specify the amount of additional time needed to reply. Submitting a written request for extension of time does not automatically extend the deadline for providing the position statement.

Upload the Position Statement and Attachments into the Respondent Portal

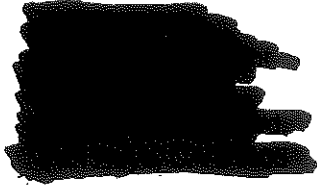
You can upload your position statement and attachments into the Respondent Portal using the + **Upload Documents** button. Select the "Position Statement" Document Type and click the **Save Upload** button to send the Position Statement and attachments to EEOC. Once the Position Statement has been submitted, you will not be able to retract it via the Portal.



DEPARTMENT OF FAIR EMPLOYMENT & HOUSING

DIRECTOR PHYLLIS W. CHENG

2218 Kausen Drive, Suite 100 | Elk Grove | CA | 95758
800-684-1684 | Videophone 916-226-5285 | TTY 800-700-2320
www.dfeh.ca.gov | email: contact.center@dfeh.ca.gov



EEOC Number [REDACTED]
Case Name [REDACTED]
Filing Date 9/21/2016

NOTICE TO COMPLAINANT AND RESPONDENT

This is to advise you that the above-referenced complaint is being dual filed with the California Department of Fair Employment and Housing (DFEH) by the U.S. Equal Employment Opportunity Commission (EEOC). The complaint will be filed in accordance with California Government Code section 12960. This notice constitutes service pursuant to Government Code section 12962.

The EEOC is responsible for the processing of this complaint and the DFEH will not be conducting an investigation into this matter. Please contact EEOC directly for any discussion of the complaint or the investigation.

NOTICE TO COMPLAINANT OF RIGHT TO SUE

This letter is also your Right to Sue notice. **This Right to Sue Notice allows you to file a private lawsuit in State court.** According to Government Code section 12965, subdivision (b), you may bring a civil action under the provisions of the Fair Employment and Housing Act against the person, employer, labor organization or employment agency named in the above-referenced complaint. The lawsuit may be filed in a State of California Superior Court. Government Code section 12965, subdivision (b), provides that such a civil action must be brought within one year from the date of this notice. Pursuant to Government Code section 12965, subdivision (d)(1), this one-year period will be tolled during the pendency of the EEOC's investigation of your complaint. You should consult an attorney to determine with accuracy the date by which a civil action must be filed. This right to file a civil action may be waived in the event a settlement agreement is signed.

Be advised, the DFEH does not retain case records beyond three years after a complaint is filed.

Letter ID: L1260440096
Issued Date: April 25, 2017
Case ID: 0-001-100-894
1409355776_P1_E1

INQUIRY REGARDING RECORDS

Under the provisions of the California Unemployment Insurance Code, Government Code, and Revenue and Taxation Code, you have been selected for an employment tax audit by the Employment Development Department (EDD). The EDD is responsible for examining employer records as part of a statewide audit program. The examinations are conducted to ensure that employers properly report all workers, wages, and contributions for Unemployment Insurance, State Disability Insurance,* Employment Training Tax, and California Personal Income Tax withholding. Proper reporting promotes a level playing field for business competition within the state and ensures that workers receive the benefit coverage they are entitled to under the law.

To facilitate scheduling the audit appointment, please complete and return the enclosed Preaudit Questionnaire within 14 calendar days. A self-addressed envelope has been enclosed for your convenience.

To assist you in preparing for the audit, please refer to the following enclosed document:

- **INFORMATION SHEET: EMPLOYMENT TAX AUDIT PROCESS (DE 231TA):** This information sheet explains the steps that the auditor will go through in completing the audit, lists the records you are required to provide, and answers many of the common questions employers have about an audit.

After you return the Preaudit Questionnaire, an EDD representative will contact you to schedule a mutually acceptable appointment date. An auditor will subsequently contact you to confirm the appointment, verify that the necessary records will be available, and answer any questions you may have.

*Includes Paid Family Leave (PFL).

Sincerely,

KELLY DELEON, Tax Administrator I
Van Nuys - Field Audit
Field Audit & Compliance Div.
818-901-5130

Enclosure(s)

Letter ID: L1260440096
Issued Date: April 25, 2017
Case ID: 0-001-100-894
1409355776_P1_E1

PREAUDIT QUESTIONNAIRE

In order to expedite the examination of your books and records, please complete and return this form to our office within **14 calendar days**. A self-addressed envelope is enclosed for your convenience. Thank you for your cooperation.

1. Records will be available after (date): _____
at (address): _____

2. The person to contact to see records is:

Name: _____ Title: _____ Phone No.: _____
Address: _____

The person to contact to discuss the results of the audit is:

Name: _____ Title: _____ Phone No.: _____
Address: _____

Authorization given by (Owner, Partner, Corporate Officer):

Name: _____ Title: _____ Phone No.: _____
Signed: _____

3. Business address locations: 1. _____
(Address, City, ZIP Code) 2. _____
3. _____

4. Circle organization type: Individual Owner General Partnership Limited Liability Company
Corporation S-Corporation Joint Venture
Association Trusteeship Other: _____

5. Date business began: _____ Fiscal year reporting period: _____

6. General Information of Owner(s)/Partners/Corporate Officer(s):

Name	Title	Social Security No.	Driver's License No.
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

7. General Information of the company:

Federal ID No.: _____ Board of Equalization No.: _____
Business License No.: _____ Consumer Affairs/CSLB No.: _____
Liquor License No.: _____
Limited Liability Company/Limited Partnership ID No.: _____ Date Formed: _____
Corporate ID No.: _____ Date Incorporated: _____
Incorporated in the state of: _____

8. Give a brief description of your business operations (what you sell, manufacture, services provided, size of operations, etc.): _____

Does the business operate full-time, year-round, or seasonal? _____

9. How many employees do you have in a calendar year? _____

List the kind of services they provide: _____

Do you contract with anyone for personal services whom you do not consider to be an employee? Yes ☐ No ☐

If Yes, list the kind of services they provide: _____

10. Circle type(s) of accounting system maintained:

In House Accountant/Bookkeeper or Outside Accountant/Bookkeeper

Cash or Accrual Single or Double Entry

Computerized or Manual Posting No Formal System Other: _____

Who maintains the records (accountant/bookkeeper/etc.)?

Name: _____ Phone No.: _____

11. Circle employee benefits provided:

Automobile Health Insurance Dental Insurance Retirement Plans Life Insurance

Vacation Pay Sick Pay Meals Lodging Other: _____

12. List the business bank information:

Bank(s) Name & Address	Account No.	Those Authorized to Sign
------------------------	-------------	--------------------------

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



POWER OF ATTORNEY DECLARATION

SEE INSTRUCTIONS ON THE BACK OF THIS FORM

I. EMPLOYER/TAXPAYER INFORMATION *(please type or print)*

California Employer Account Number: <i>(if applicable)</i>	Taxpayer Identification Number:	Federal Employer Identification Number:	
Owner/Corporation Name:		Social Security Number (SSN)/Corporate Identification Number:	
Business Name/Doing Business As (DBA):			
Business Mailing Address:	City:	State	ZIP Code
Business Telephone No.:	Business Fax No.:		
Business Location <i>(if different from above)</i> :	City:	State	ZIP Code

II. REPRESENTATIVE DESIGNATION

I hereby appoint the following person to represent the employer/taxpayer for specified tax matters arising under the California Unemployment Insurance Code.

Representative's Business:			
Representative's Name:	Telephone No.:	Fax No.:	
Business Mailing Address:	City:	State	ZIP Code

III. AUTHORIZED ACT(S)

- ☐ **GENERAL AUTHORIZATION:** If you want to give the representative general authority to perform all acts on your behalf with regard to your state tax matters.
- ☐ **SPECIFIC DECLARATION:** If you want to give the representative limited authority with regard to your state tax matters, indicate the specific dates and acts you are authorizing.
- From _____ To _____
- ☐ To represent the employer/taxpayer for any and all ☐ Tax Reporting ☐ Benefit Reporting ☐ Both matters relating to the reporting period indicated above.
- ☐ To represent the employer/taxpayer for changes to their mailing address for any and all ☐ Tax Reporting ☐ Benefit Reporting ☐ Both matters relating to the reporting period indicated above.
- ☐ Other acts: *(describe specifically)* _____
- ☐ Subject to revocation, the above representative is authorized to receive confidential information.

IV. SIGNATURE AUTHORIZING POWER OF ATTORNEY

Signature of the employer/taxpayer, owner, officer, receiver, administrator, or trustee for the employer/taxpayer: If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the employer/taxpayer, you are certifying that you have the authority to execute this form on behalf of the employer/taxpayer by signing this Power of Attorney Declaration.

If this Power of Attorney Declaration is not signed and dated, it will be returned as invalid.

Signature _____	Title (Owner, Partner, Corp. Officer: Pres., Vice Pres., CEO or CFO) _____
Print Name _____	SSN _____ Date _____

Instructions for Completing the *Power of Attorney Declaration* (DE 48)

General Information:

A Power of Attorney (POA) Declaration is your written authorization for an individual to act on your behalf in tax and/or benefit reporting matters. This declaration remains in effect until it is rescinded. When a new POA is filed with the Employment Development Department (EDD), the new POA will automatically revoke any prior declaration(s) on file unless you attach a copy of each POA that you want to remain in effect. In addition, if you need to limit the term of a POA, you must specify the date it will expire as outlined in Section III below. For general information, you may call the Account Services Group at 916-654-7263.

- I. EMPLOYER/TAXPAYER INFORMATION** - Enter your California Employer Account Number (*if applicable*), Taxpayer Identification Number, Federal Employer Identification Number, Owner or Corporation Name, Owner(s) Social Security Number or Corporate Identification Number, Business Name/Doing Business As (DBA), mailing address, business telephone and fax number(s), and business location if different than the mailing address.
- II. REPRESENTATIVE DESIGNATION** - Enter the representative's business, representative's name, telephone number, fax number, and address.
- III. AUTHORIZED ACT(S)** - If you want to authorize your representative to perform any and all acts on your behalf, check the "General Authorization" box. If you want to limit this authorization, check the boxes that apply under "Specific Declaration." Enter the beginning and ending dates of each interval/period for which you are making the declaration.
- IV. SIGNATURE AUTHORIZING POWER OF ATTORNEY** - The POA must be signed and dated by the business owner, partner, or corporate officer (i.e., President, Vice President, CEO, or CFO). Please submit an updated list of corporate officers/owners with this document, if applicable. If the declaration is submitted without a signature or with an unauthorized signature, it will be returned.


Please return your completed POA Declaration to the EDD representative with whom you are working. If you are not working with a particular representative, send the form to:

Employment Development Department
Account Services Group, MIC 28
P.O. Box 826880
Sacramento, CA 94280-0001

If you have questions or need assistance completing this form, please call:

Department Representative: _____

Phone Number: _____

Letter ID: L0573396768
Issued Date: September 25, 2017
Account ID: 

PROPOSED NOTICE OF ASSESSMENT

This Proposed Notice of Assessment is for the period beginning July 1, 2014, and ending June 30, 2017. The daily interest for this liability has been calculated through October 2, 2017.

<u>Liability</u>	<u>Amount</u>
Unemployment Insurance (UI)	\$5,779.24
Employment Training Tax (ETT)	\$141.88
State Disability Insurance (SDI)	\$2,332.95
Personal Income Tax (PIT)	\$6,889.34
Subtotal:	\$15,143.41
Less Credits and Payments	\$0.00
Subtotal:	\$15,143.41
1127 Assessment Penalty	\$1,142.46
Interest	\$533.73
Total Amount Due	\$16,819.60

Assessment Explanation

- This proposed assessment is issued in accordance with Section(s) 1127 of the California Unemployment Insurance Code.

California Unemployment Insurance Code (CUIC) Explanation

- 1127 Assessment Penalty: Due to negligence or intentional disregard of filing the incorrect amounts of employer or worker contributions, a penalty of 15% (10% for periods prior to the 3rd quarter 2014) based on the deficient amount has been charged pursuant to Section 1127 of the CUIC.

Important Information Regarding Assessments

- This is not an official notice of assessment. The above amounts are based upon preliminary audit findings. If you do not concur with these amounts, you may contact Francisco Alvarado at (805) 654-4927 to request a conference with the audit supervisor. Upon receiving an official Notice of Assessment, if you do not concur, you will have petition rights at that time. Instructions for filing an appeal will be included with that notice.