

NOTICE OF SETTLEMENT OF CLASS ACTION LAWSUIT
(for Newly Identified Class Members)

*A court authorized this notice. This is not a solicitation from a lawyer
and you are not being sued.*

FTB LIMITED LIABILITY CORPORATION TAX REFUND CASES
Judicial Council Coordination Proceeding No. 4742
(City & County of SF Superior Court Case No. CGC-07-462728;
Fresno County Superior Court Case No. 10CECG00434)

If you are a member of the Class, your legal rights will be affected. Please read this notice.

TO ALL NEWLY IDENTIFIED CLASS MEMBERS:

- On November 22, 2022, the Court approved a settlement in a class action lawsuit against the California Franchise Tax Board (“FTB”) challenging the constitutionality of the LLC Fee imposed on limited liability companies (“LLCs”) for tax years 1994 through 2006 (“Settlement”). The “LLC Fee” or “Levy” means the tax that LLCs were required to pay under former Cal. Rev. & Tax. Code (“RTC”) § 17942. Prior to 2007, the statute required LLCs to pay an annual fee based on their worldwide total income, regardless of whether the income was derived from activities within or without California. The statute was found unconstitutional as applied to two taxpayers in two prior lawsuits. This lawsuit alleges that because of the constitutional defects in the statute, refunds are due to the Class Members. FTB denies that refunds are due. The Court has not decided who is right.
- The Court has allowed the lawsuit to proceed as a class action on behalf of the LLCs that are Class Members. “Class Members” include all LLCs that paid the LLC Fee and filed timely claims for a refund of the LLC Fee on the ground that the LLC Fee was based on their worldwide total income rather than income derived from California, and that had their claim denied or deemed denied.
- The Settlement affects the rights of all Class Members. This Notice describes your legal rights and what steps you may take. This Notice is not an expression of any opinion by the Court as to any claims or defenses asserted by Plaintiffs on behalf of the Class or the FTB.
- Under the Settlement, FTB paid \$22 million to create a settlement fund (“Settlement Fund” or “Gross Settlement Fund”). The Settlement Fund was used to pay attorneys’ fees (\$6.6 million), litigation expenses (\$139,384), administration costs (\$182,622), and service awards to the named Class Representatives (\$10,000). The remaining funds, known as the “Net Settlement Fund,” was approximately \$15,066,000. These funds were available for distribution to Class Members with valid claims. Valid refund claims were identified through a claims process, by which a total of \$11,585,091.16 was awarded to the holders of 1,085 valid claims. Most of those funds have been distributed. After accounting for additional anticipated administrative costs, there is approximately \$3,450,000 still available for distribution.
- After the funds described above were distributed, an additional set of potential Class Members was discovered (“Newly Identified Class Members”). You are receiving this notice because you were identified as one of these potential Newly Identified Class Members. As a result, you have the same opportunity as the original Class Members to submit claims and receive refunds.

- A claim will be potentially eligible for payment only if the representative of the Class Member testifies under penalty of perjury that some or all of the LLC's income was derived from activities outside of California and provides all of the information requested on the Claim Form. If this information shows that the LLC was entitled to a refund (and, in some cases, also contains documentary support), the claim will be deemed valid and entitled to payment. The amount that Class Members will receive depends on factors explained below.
- Payments to Class Members with valid claims who do not exclude themselves from the Settlement will be made by the Settlement Administrator. Please be patient and check the Settlement Website (www.FTBLLCTaxSettlement.com) to find out when the payments may be available.
- Your legal rights are affected whether you act or do not act. Read this Notice carefully. Your rights and options, and the deadlines to exercise them, are explained in this Notice.
- To ensure you receive the full benefits to which you may be entitled, you should fill out and return the Claim Form enclosed as **Attachment A** or submit the Claim Form electronically through the Settlement Website.

YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT:	
SUBMIT A CLAIM	If you are a Newly Identified Class Member, you can submit a Claim Form online through the Settlement Website or by mail to the address provided below. All Class Members will be bound by the Class Members' release of the claims in this lawsuit, whether or not they submit a claim or receive a payment from the Settlement Fund. The deadline for the Newly Identified Class Members to submit a Claim Form is September 12, 2023. See Section 11 below for more details.
EXCLUDE YOURSELF FROM THE SETTLEMENT	You will not be part of the Settlement or receive any benefits from it if you exclude yourself from the Settlement. This is the only option that allows you to retain your right to bring another lawsuit against the FTB about the claims in this lawsuit. The postmark or email deadline to exclude yourself is September 12, 2023. See Section 19 below for more details.
DO NOTHING	If you do nothing, you will not receive any benefits from the Settlement (to receive any benefits you must file a Claim Form). You will be bound by the Settlement terms and Judgment and will not be able to later sue FTB about the claims in this lawsuit. See Section 18 below for more details.

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BASIC INFORMATION

1. Why did I get this notice?

The FTB's records show that the LLC listed on the envelope containing this notice filed a claim for refund of the LLC Fee pursuant to Rev. & Tax. Code § 17942 ("LLC Fee" or "Levy") or its predecessor Rev. & Tax. Code § 23092, for at least one of the tax years between 1994 and 2006. The Court allowed, or "certified," a class action lawsuit related to the collection of the LLC Fee. The case proceeded in the Superior Court, City and County of San Francisco, under the title *FTB Limited Liability Corporation Tax Refund Cases*, Judicial Council Coordination Proceeding No. 4742.

The Court directed that this notice be sent to you because you may be a member of the Class, and Class Members have a right to know about the lawsuit, the Settlement, and what your options are. The terms of the Settlement are described in Section 7, below. This package explains the lawsuit, the Settlement, your legal rights, the deadlines to exercise your rights, what benefits are available, who is eligible for them, and how those benefits will be provided.

2. What is this lawsuit and Settlement about?

This lawsuit and Settlement address the annual LLC Fee that California collected prior to 2007 under former Rev. & Tax. Code § 17942. Under that statute, LLCs had to pay an annual fee based on their worldwide total income, regardless of whether some or all of that income was derived from activities outside of California. Courts have held that this statute was unconstitutional as applied to LLCs whose income was partially or wholly derived from activities outside of California. The Class Members of this lawsuit include LLCs whose income was derived from within California, or within and without California, or solely without California, that paid the LLC Fee and have filed timely claims for a tax refund of the LLC Fee. The lawsuit seeks refunds to the Class Members on grounds that the LLC Fee was unlawfully collected. FTB denies this. The Court has not decided whether the Plaintiffs or the FTB are correct.

The Court scheduled the case for trial to begin on April 4, 2022. The Parties executed the Settlement Agreement on February 4, 2022, an Addendum on March 11, 2022, and a Second Addendum on March 28, 2022. The Court approved the Settlement Agreement and entered a Judgment on November 22, 2022.

3. Why is this a class action?

In a class action, one or more individuals (called "Class Representatives") sue on behalf of all individuals who have similar claims. The individuals who have claims are the "Class" or "Class Members." The Class Representatives in this case are the Plaintiffs Bakersfield Mall, LLC and CA-Centerside II, LLC. Typically, the Court resolves the common issues for all members of the Class. Class actions are frequently brought when many individuals have been affected in the same or similar ways and litigating each claim individually would be impractical.

4. Why is there a Settlement?

The claims in this case involve taxes collected approximately 15 to 20 years ago or more, and the case was pending in the courts since 2007. In the interest of avoiding further delays, and to avoid the risks of a trial and an appeal to determine issues relating to both liability and appropriate remedies, the Parties believed

that settlement was in the best interest of Class Members. By agreeing to a Settlement, eligible Class Members were eligible to receive payments more quickly than if the case had gone to trial. If the case had gone to trial, a court could have determined that no Class Members were entitled to any payment.

WHO IS IN THE SETTLEMENT

5. Am I part of this Class?

If you receive this notice by mail, it is because the FTB's records indicate that you may be part of the Class. The Superior Court defined the Class as:

All LLCs that have derived their income from business operations solely within California, or within and without California, or solely without California, that have paid the Levy and filed timely claims for a tax refund of the Levy, that have had their claim for a refund deemed denied or denied and whose period for filings a lawsuit under Rev. & Tax. Code § 19382 remained open as of the filing of either the Bakersfield Complaint on April 25, 2007 or the Centerville Complaint on February 4, 2010.

Excluded from the Class are any LLCs who timely and properly opted out of the Class either following notice ordered by the Court and mailed on or about April 30, 2020, on or about October 15, 2021, and on or about May 6, 2022, or in accordance with any provision of the Settlement Agreement; any LLCs which filed claims for refund but did not pay the LLC fee; and Ventas Finance I, LLC but only for the years 2001, 2002 and 2003 as its refund claims for those years were fully litigated before the California Courts, and paid.

6. Do I need to do anything to join the case and share in the Settlement?

You do not need to take any action to join the case. If you are a member of the Class, you will be entitled to receive any benefits under the Settlement described in this notice for which you are eligible. **However, to be eligible to receive any benefits, you must fill out and return a Claim Form by September 12, 2023.**

THE SETTLEMENT BENEFITS

7. What does the Settlement provide?

The Settlement makes Newly Identified Class Members who submit a claim by September 12, 2023 and meet the requirements explained below eligible to receive payments.

In exchange for Class Members' release of the Released Claims, a \$22 million Gross Settlement Fund was established. The Court approved the use of these funds to pay the attorneys' fees (\$6.6 million), litigation expenses (\$139,383.69), administration costs (\$182,622), and service awards to the named Class Representatives (\$10,000). It is estimated that the remaining funds, known as the "Net Settlement Fund," were approximately \$15,066,000. Valid refund claims were identified through a claims process, by which a total of \$11,585,091.16 was awarded to the holders of 1,085 Valid Claims. Most of those funds have been distributed.

It is estimated that additional administrative costs for this notice and conducting a supplemental claims process for the Newly Identified Class Members will be approximately \$31,473. When these funds are deducted, there will be approximately \$3,450,000 in settlement funds still available for distribution.

The Settlement is intended to compensate Class Members who suffered a constitutional harm, in that they were required to pay the LLC Fee based on income that was derived from activities outside of California. The FTB held the LLC Fees paid by the Class Members generally for 15 years or more, and many Class Members do not have records proving the location of their income-generating activities. One purpose of the Settlement is to set up a claims process that will facilitate identifying Class Members that are entitled to a refund. While Class Members who can support their claims with documentation may receive a higher payment per claim than those who cannot, documentation will not be required to be eligible for a refund (except for Class Members whose claims are based on being part of a unitary group).

All Class Members who submit a Valid Claim will be entitled to payment. A “Valid Claim” by a Newly Identified Class Member is generally defined as (i) a complete, executed Claim Form; (ii) submitted by the claim deadline of September 12, 2023; (iii) where the Class Member paid the LLC Fee; and (iv) where the Claim Form establishes that the Class Member experienced a constitutional injury. A constitutional injury is established if the LLC paid a greater LLC Fee than the LLC Fee that was constitutionally permissible (the “Apportioned LLC Fee”). The Apportioned LLC Fee is the LLC Fee computed based on the LLC’s California Source Income, i.e., its total income multiplied by its percentage of income derived from activities in California. Where the LLC Fee actually paid is higher than the Apportioned LLC Fee, the LLC suffered a constitutional injury. Claim Forms demonstrating such injury will generally be deemed valid and will entitle the LLC to payment. However, where Class Members base their claim on being part of a unitary group, their claims will be deemed valid only if supported by documentation.

Claims by Class Members that had income derived entirely from activities in California are deemed invalid and not entitled to any payment. Further, claims by LLCs that did not pay the LLC Fee in the first place are also not entitled to any payment.

8. How is my share of the Settlement calculated?

The only Class Members eligible to receive a cash payment are those who submit Valid Claims, as defined above. A Class Member who submits a Claim Form is called a “Claimant.”

To calculate the payment for a given claim, the following procedure will be followed.

First, Claim Forms will be initially reviewed by the Settlement Administrator. Claim Forms will not be considered if they are not signed under penalty of perjury, if they are not submitted by the claim deadline, or if the Claimant did not actually pay the LLC Fee in the first place.

Second, to deter fraud, a certain number of Claim Forms will be reviewed and verified by the FTB to ensure that the information on the forms matches FTB’s records. Claim Forms that appear to contain deliberately misleading or false information may be disregarded or referred to the appropriate authorities for potential prosecution. Where the Claim Form appears to contain misleading or false information, the Claimant will be given an opportunity to provide evidence supporting the data on their Claim Form.

Third, Claim Forms will then be classified into one of four categories:

- (1) those who attest that some or all of the LLC’s total income was derived from activities outside California and corroborate this claim with one of the documents listed on the Claim

Form establishing the total income and percentage of income derived from within and without California. These claims are called **“Northwest/Ventas Claims with Documentation”**;

(2) those who attest that some or all of the LLC’s total income was derived from activities outside California but do not submit any of the documents listed on by the Claim Form to establish the total income or the percentage of income derived from within California. These claims are called **“Northwest/Ventas Claim without Documentation”**;

(3) those who attest that some or all of the LLC’s total income was included in a combined unitary tax return of a California taxpayer and for that reason, some or all of their total income was derived from activities outside California, and corroborate this claim with one of the documents listed on the Claim Form establishing the total income and the percentage of income derived from activities within California. These claims are called **“Unitary Claim with Documentation”**; or

(4) those who do not attest that some or all of the LLC’s total income was derived from activities outside California. These claims are called **“California Only.”** If some or all of an LLC’s income is derived from activities outside of California based on being included in a combined unitary tax return of a California taxpayer, but the LLC does not submit any of the documents listed on the Claim Form, the Claim Form will be deemed California Only. In addition, Class Members that do not submit a Claim Form, submit incomplete Claim Forms, or do not sign their Claim Forms will also be put in this category.

Fourth, Claim Forms placed in the first three categories will be evaluated to determine if they establish constitutional injuries. As explained above in Section 7, a constitutional injury is established if the LLC paid a greater LLC Fee than was constitutionally permissible. This is determined by comparing the LLC Fee actually paid with the LLC Fee that California could permissibly collect based on the LLC’s California Source Income (the Apportioned LLC Fee). A Claim Form that satisfies all of the requirements set forth above, including the existence of a constitutional injury, will be identified as a Valid Claim.

Fifth, once the Valid Claims are identified, the Settlement Administrator will determine the amount of payment due for each such claim. In the prior claims process that began in May 2022, the Valid Claims were paid the amount of the LLC Fee that the Class Member actually paid plus 100% interest (except for Unitary type claims, which received half this amount). This resulted in an average payment of approximately \$10,677 per Valid Claim. It is expected that the Valid Claims of the Newly Identified Class Members will be paid at the same rate. In the unlikely event that there is not enough money in the Net Settlement Fund to pay the Valid Claims of the Newly Identified Class Members at the same rate, the issue will be addressed by the Court.

Further, if a Claimant has received a partial refund from FTB, the maximum payment shall not exceed the remaining non-refunded LLC Fee after credit is made for the partial refund it has received from FTB (plus an equal amount of interest).

If you have questions about how your payment will be calculated, please call the Settlement Administrator at 1-888-874-5887.

9. How will FTB determine if a Claim Form has deliberately false information?

The claims process is designed to ensure that all Class Members with Valid Claims receive a payment even if they no longer have supporting documentation, while at the same time deterring fraud. One means for deterring fraud is that FTB will perform a review of certain randomly selected Claim Forms.

FTB will review and verify the following data in the Claim Form: (1) The amount of the LLC Fee paid, if any (California Form 568, line 2); (2) the LLC's total income (California Form 568, line 1); (3) the LLC's California Secretary of State file number (California Form 568, line D); (4) the date the LLC started business in California (see California Form 568, line E); and (5) the name and California corporation number of the key corporation on the Schedule R of the combined unitary return in which the LLC asserts its income was reported, if any.

If the FTB discovers a Claim Form on which any of the foregoing information is materially different than the information in FTB's records, the Claimant will be given an opportunity to provide documentation supporting their claim. If the Claimant cannot substantiate the information in the Claim Form, the Claim Form will be removed and treated as if no Claim Form had been submitted and may be referred to the appropriate authorities for potential prosecution. With respect to the numerical data that FTB will review (the amount of LLC Fee paid and the LLC's total income), a "material difference" from the data in FTB's records is defined as follows: when the numerical data is supported by documentation submitted with the Claim Form, a material difference is more than 15%; when the numerical data is not supported by documentation submitted with the Claim Form, a material difference is more than 25%.

10. Special instructions for Class Members with Unitary Claims.

When an LLC asserts on a Claim Form that it was included as part of a combined unitary tax return, it will be classified as making a Unitary Claim. As noted above, the LLC must corroborate its claim with one of the documents listed on the Claim Form establishing the total income and the percentage of income derived from activities within California. Further, any LLC that indicates it was part of a unitary group must answer consistently on all other Claim Forms that it submits for other years; additionally, all other LLCs included in the same California unitary tax return also must assert on their Claim Forms that they are part of a unitary group; failure to adhere to this will result in all claims being denied for all entities that are part of the unitary group. If the LLC's total income was included in more than one combined unitary return, the LLC must identify on the Claim Form only the combined unitary return on which greater than 50% of the LLC's total income was included, or if none, then the combined unitary return on which the greatest percentage of the LLC's total income was included.

11. How do I submit a Claim Form and what is the deadline?

You have two options for submitting a Claim Form:

- Online: You can submit a Claim Form online through the Settlement Website: www.FTBLLCTaxSettlement.com
- By mail: You can print and fill out the attached Claim Form and then mail it (with postage) to: FTB LLC Tax Settlement Administrator, 1650 Arch Street, Suite 2210, Philadelphia, PA 19103

You must follow the instructions and provide all of the required information on the Claim Form.

Your claim will be rejected if your Claim Form is incomplete or unsigned.

For Newly Identified Class Members, online Claim Forms must be submitted by September 12, 2023 and Claim Forms submitted by mail must be postmarked by September 12, 2023. If your online Claim Form is not submitted by **September 12, 2023** or your mailed Claim Form is not postmarked by **September 12, 2023**, then your claim will be rejected.

12. How will Settlement Funds be distributed to Class Members?

Checks for Valid Claims will be sent via First Class U.S. Mail to the mailing address indicated in each Claimant's Claim Form. Checks to Claimants shall be valid for a period of one hundred and twenty (120) days from the date appearing on the payment check. For any payment check that is returned undeliverable with forwarding address information, the Settlement Administrator shall re-mail the check to the provided address. For payment checks that are returned as undeliverable without forwarding address information, the Settlement Administrator will perform skip tracing to try to identify a valid mailing address and re-mail the check to that address. Class Members may also, at any time before expiration of the one hundred twenty (120) day period of the check's validity, inform the Settlement Administrator in writing (via U.S. mail or email) of their updated address; if the Settlement Administrator has not yet mailed the payment check, it will use the updated address provided by the Class Member; if the Settlement Administrator has mailed the payment check and it has been returned, the Settlement Administrator will use the updated address to re-mail the returned check. When a payment check is returned as undeliverable and the Settlement Administrator cannot identify an alternate address and the Class Member does not provide one, the payment check shall be cancelled.

13. How will residual Settlement Funds be used?

If payment checks are returned undeliverable or have not been cashed one hundred and twenty (120) days after the date appearing on the payment check, the funds will escheat back to the Settlement Fund. To the extent there is any money remaining in the Settlement Fund after distribution to the Valid Claimants and payment of administrative costs, attorneys' fees, litigation expenses, and service awards, the Parties shall jointly move the Court for redistribution of the remainder to the Class Members with Valid Claims, while ensuring that sufficient funds are withheld to cover the additional administrative costs.

14. What if the LLC is terminated or cancelled?

Given the age of the claims, some LLCs in the Class will have been terminated or cancelled during the pendency of the case. Those LLCs are still eligible to submit a Claim Form.

15. Can I submit more than one Claim Form?

No. Each LLC should submit only one Claim Form. However, you can use the Claim Form to file a claim for one year or more than one year. If your claim covers more than one year, you need to fill out one separate copy of PART 2 of the Claim Form (which is Page 2 of the Claim Form) for each year. Photocopy PART 2 of the Claim Form or print out extra copies from the Settlement Website. For example, if your claim covers three years, you should submit three pages of PART 2 of the Claim Form, one for each year of your claim. You only need to fill out the other parts of the Claim Form once.

The Claim Form is prepopulated with the Tax Year(s) that FTB's records show you paid the LLC Fee and filed a claim for refund. If you want to file a claim for a different Tax Year(s) or a different LLC, you must submit proof of the LLC's timely amended return or claim for refund for that tax year AND proof that the LLC paid the LLC Fee for that year. Otherwise, your claim for the different Tax Year(s) or different LLC will be denied. Note: You can only submit claims for tax years 1994-2006.

16. When was the Settlement approved?

The Court approved the Settlement on November 22, 2022. The pleadings and other records in the consolidated lawsuit may be examined online on the website for the City and County of San Francisco Superior Court, at <https://www.sfsuperiorcourt.org/>. After arriving at the website, click on “Online Services,” then “Case Query.” Then enter CJC-12-004742 as the case number for documents related to the combined lawsuit, and click “SEARCH.” Images of every document may be viewed free of charge. You may also visit the Settlement Website (www.FTBLLCTaxSettlement.com) for information about the Settlement.

17. What am I giving up if I stay in the case?

Unless you exclude yourself from the Class, you will agree to give up or “release” all of your claims against FTB relating to any entitlement to a refund of the LLC Fee. This means that you will not be able to sue, continue to sue, or be part of any other lawsuit against FTB based on the facts and legal theories involved in this case. The Released Claims are detailed in the Settlement Agreement, in Section X, which is available at www.FTBLLCTaxSettlement.com. If you stay in the case, you will release your claims against FTB regardless of whether you submit a Claim Form for Settlement benefits. It also means that the Court’s orders will apply to you and legally bind you.

18. What happens if I do nothing at all?

If you do nothing, you will remain a member of the Class and be bound by the Settlement. However, if you had been entitled to share in the Settlement proceeds, but did not submit a Claim Form, you will not get a payment.

EXCLUDING YOURSELF FROM THE SETTLEMENT

19. Can I exclude myself from the Settlement?

Yes, you can exclude yourself (or “opt out”) from the Class. To do so, by the deadline below, you must email or mail a written statement to the Settlement Administrator saying that you want to be excluded from the lawsuit. Your request must include: (a) The name of this lawsuit: FTB Limited Liability Corporation Tax Refund Cases; (b) The name and address of the LLC asking to be excluded; (c) The name and address of any person claiming to be legally entitled to submit an exclusion request on the LLC’s behalf and the basis for such entitlement; (d) A statement that you want the LLC to be excluded from the Class; (e) and your or your authorized representative’s (such as your attorney’s) signature.

A representative who actually represents multiple Class Members may submit a single exclusion request naming all such Class Members, but a representative who actually represents only one Class Member may not submit a blanket request for exclusion on behalf of a class of similarly situated Class Members.

You cannot exclude yourself by phone. For Newly Identified Class Members, your exclusion request must be emailed or postmarked on or before **September 12, 2023**. Send your exclusion request by email to: info@FTBLLCTaxSettlement.com, or by U.S. Mail to:

FTB LLC Tax Settlement Administrator
Attn: Exclusion Request
P.O Box 58220
Philadelphia, PA 19102

THE LAWYERS IN THE CASE

20. Do I have a lawyer in this case?

The Court decided that (1) Silverstein & Pomerantz LLP and (2) Calvo Fisher & Jacob LLP represent all Class Members. Together these law firms are called “Class Counsel.” They are experienced in handling similar cases. More information about these law firms, their practices, and their lawyers’ experience is available at www.sptaxlaw.com and www.calvofisher.com.

21. Should I get my own lawyer?

You do not need to hire your own lawyer. Class Counsel are working on your behalf. You can ask your own lawyer to appear in Court for you if you want to be represented by someone other than Class Counsel, but you will need to make your own financial arrangements with your own lawyer.

22. How will the lawyers be paid?

Class Counsel have worked on this case since 2007 to the present and received no payment until after the Court awarded their request for attorneys’ fees on November 22, 2022. The Court approved payment of attorneys’ fees in the amount of 30% of the Gross Settlement Fund, or \$6.6 million, and \$139,384 for litigation costs.

The Court also granted a service award of \$5,000 to each of the two Class Representatives. This service award was to compensate the Class Representatives for their commitment and effort on behalf of the Class Members in the lawsuit. This was paid out of the Gross Settlement Fund.

Class Counsel’s application for attorneys’ fees, expenses, and service awards are available on the City and County of San Francisco Superior Court website, at <https://www.sfsuperiorcourt.org/>. Instructions for using this website and locating information regarding this case can be found in Section 23 below. This information is also available on the Settlement Website (www.FTBLLCTaxSettlement.com).

MORE INFORMATION

23. What if I need more information?

The foregoing is only a summary of the lawsuit. The pleadings and other records in the consolidated lawsuit and the Bakersfield Mall, LLC lawsuit may be examined online on the website for the City and County of San Francisco Superior Court, at <https://www.sfsuperiorcourt.org/>. After arriving at the website, click on “Online Services,” then “Case Information” and then “Case Query.” Then enter CJC-12-004742 or CGC-07-462728 as the case number for documents related to the combined lawsuit or Bakersfield Mall, LLC lawsuit, respectively, and click “SEARCH.” (You can also search by case name, entering “Bakersfield Mall” and then clicking on “CJC-12-004742.”) Images of every document filed in such case may be viewed free of charge. Additional information related to the CA-Centerside II, LLC lawsuit can be found on the website for the County of Fresno, at <http://www.fresno.courts.ca.gov>. After arriving at the website, click on “Case Information,” then “Access Case Information” and then “Smart Search.” Then enter 10CECG00434, click on “Submit,” then “10CECG00434.”

If you have any questions, please call the Settlement Administrator at 1-888-874-5887, toll free. You may also contact Class Counsel for free to ask about the Settlement.

PLEASE DO NOT CONTACT THE CLERK OF THE COURT OR THE JUDGE WITH INQUIRIES ABOUT THE SETTLEMENT