

1 FRANCIS M. GREGOREK (144785)  
2 RACHELE R. RICKERT (190634)  
3 MARISA C. LIVESAY (223247)  
4 WOLF HALDENSTEIN ADLER  
5 FREEMAN & HERZ LLP  
6 Symphony Towers  
7 750 B Street, Suite 2770  
8 San Diego, CA 92101  
9 Telephone: 619/239-4599  
10 Facsimile: 619/234-4599

11 DANIEL W. KRASNER (*pro hac vice*)  
12 WOLF HALDENSTEIN ADLER  
13 FREEMAN & HERZ LLP  
14 270 Madison Avenue  
15 New York, NY 10016  
16 Telephone: 212/545-4600  
17 Facsimile: 212/545-4653

18 Jon Tostrud (199502)  
19 TOSTRUD LAW GROUP, PC  
20 1925 Century Park East, Suite 2125  
21 Los Angeles, CA 90067  
22 Telephone: 310/278-2600  
23 Facsimile: 310/278-2640

24 Attorneys for Plaintiff

25 SUPERIOR COURT OF THE STATE OF CALIFORNIA

26 IN AND FOR THE COUNTY OF LOS ANGELES

27 ESTUARDO ARDON, on behalf of  
28 himself and all others similarly  
situated,

Plaintiff,

v.

CITY OF LOS ANGELES,

Defendant.

) Case No. BC363959

)

) **DECLARATION OF PLAINTIFF ESTUARDO**  
) **ARDON IN SUPPORT OF MOTION FOR**  
) **PAYMENT OF AN INCENTIVE AWARD**

)

) Date Action Filed: December 27, 2006

) Trial Date: None Set

)

)

)

)

) DATE: August 11, 2016

) TIME: 10:00 a.m.

) DEPT: 307

) JUDGE: Hon. Amy D. Hogue

)

1 I, Estuardo Ardon, declare as follows:

2 1. I am an individual over the age of 18. I have personal knowledge of the following  
3 facts set forth herein, and if called upon to do so, I could, and would, competently testify thereto.  
4 I submit this declaration in support of my request for payment of an incentive award.

5 2. I am a resident of the City of Los Angeles (the "City"), and the named Plaintiff in  
6 the above-captioned matter. The Court appointed me as Class Representative in its September 8,  
7 2015 Second Amended Order Preliminarily Approving Class Action Settlement. I was a  
8 customer of Verizon Wireless during the period October 19, 2005 to March 15, 2008 (the "Class  
9 Period") and paid the telephone utility users' tax ("UUT") imposed by the City on the mobile  
10 telephone services I purchased. Attached hereto as Exhibit A are true and correct redacted  
11 copies of relevant portions of my Verizon Wireless phone bills that reflect charges by and  
12 payments that I made to Verizon Wireless for telephone services and UUT during the Class  
13 Period.

14 3. In 2006, I spoke with experienced attorneys to determine if I would retain them to  
15 handle my case. They spent significant time with me discussing this case and the law, including  
16 what was involved in being a class representative. In the end, I decided to vindicate not only my  
17 own rights, but also those of other City UUT taxpayers by serving as a class representative in this  
18 class action lawsuit. Instrumental in my decision to be a class representative was my own desire  
19 to provide recourse to a proposed Class of fellow residents of the City, including corporations  
20 and non-corporate entities, who paid UUT to the City on telephone services that were not legally  
21 taxable during the Class Period. Since agreeing to serve, I have diligently fulfilled my  
22 obligations, and I was instrumental in achieving the relief obtained for the Class.

23 4. On October 19, 2006, I filed, by and through my attorneys, on my behalf and on  
24 behalf of similarly situated taxpayers, a claim with the City for, among other things, refunds of  
25 illegally collected UUT.

26 5. I have participated in this litigation from its inception through settlement  
27 discussions. I have been in regular contact with my attorneys during the course of this matter.

1           6.       I estimate that I have spent approximately 150 hours of my time on this litigation  
2 to date. Among other things, I have spent my time: researching my rights and that of the class;  
3 speaking with Class Counsel extensively both in person and over the telephone over the nearly  
4 ten year duration of this litigation, discussing with Class Counsel the discovery served on me,  
5 searching for electronic and hard copy documents called for by those requests and providing  
6 them to my counsel; reviewing pleadings and declarations in support of motions filed in the  
7 action; and preparing for and being deposed by the City.

8           7.       I am familiar with the work involved in prosecuting this action and worked  
9 closely with my attorneys in prosecuting the action and in obtaining the relief provided by the  
10 settlement. I made sure that I made myself available to discuss developments in the case as part  
11 of my duty as the class representative. Also, I worked with my counsel to prepare a substantive  
12 declaration in support of the motion for class certification. All in all, I have devoted significant  
13 time and attention to this case.

14           8.       I have fairly represented the absent class members and herein request that the  
15 Court approve this settlement and confirm me as Class Representative. I have maintained the  
16 best interests of the Class while performing my class representative duties. I am not aware of  
17 any conflicts that would prevent me from serving as a Class Representative in this matter. I do  
18 not have any personal or business relationships with any of my attorneys (other than retaining  
19 them to represent me in this case).

20           9.       I believe that: (1) settlement of this as a class action is the best means available  
21 for the fair and efficient resolution of my claims and those of the other Class members; (2) my  
22 claims are typical of all members of the Class; and (3) I am an adequate Class Representative  
23 because my interests do not conflict with the interests of the other Class members which I seek to  
24 represent.

25           10.      My counsel and I have fairly and adequately represented the interests of the  
26 Settlement Class. My chosen counsel, Wolf Haldenstein Adler Freeman & Herz LLP, Chimicles  
27 & Tikellis LLP, Cuneo Gilbert & Laduca, LLP and Tostrud Law Group, P.C. have demonstrated  
28 their valuable experience and qualifications in conducting the pending litigation. They are

1 experienced in prosecuting class actions such as this and have successfully prosecuted numerous  
2 class actions in recent years, recovering hundreds of millions of dollars for class members across  
3 the country. The have continued to provide fair and vigorous representation for the Class in this  
4 matter. My counsel have disclosed to me in writing their agreement for dividing any attorneys'  
5 fees awarded to the by the Court amongst their respective firms, and I have consented to that  
6 agreement in writing. My attorneys advised me that they did not discuss how the fee would be  
7 shared until after the Second Amended Settlement Agreement was signed.

8 11. By serving as the sole Class Representative in this action, I bore a certain amount  
9 of risk that other Class members did not bear. In addition to the time I spent participating in the  
10 prosecution of this case, I took a risk by coming forward and filing this class action, as I took a  
11 stand against a huge government entity, and this litigation was widely publicized. Sometimes I  
12 was shown in a negative light as the attached article demonstrates. See Exhibit B attached  
13 hereto. As a result of my stepping forward, however, new law was created enabling taxpayers to  
14 file class claims seeking the refund of improperly collected taxes, and Class members will  
15 receive sizeable settlement payments to compensate them for taxes the City illegally imposed  
16 upon them.

17 12. Based on the foregoing, I respectfully request that this Court award me an  
18 incentive award of \$10,000.

19 I declare under penalty of perjury under the laws of the State of California that the  
20 foregoing is true and correct. Executed this 10<sup>th</sup> day of June 2016, at Los Angeles, California.

21  
22   
23 ESTUARDO ARDON

# **EXHIBIT A**

P.O. BOX 96088  
BELLEVUE, WA 98009

Manage Your Account	Account Number	Date Due
My Account at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	[REDACTED]	04/26/07
	Invoice Number	[REDACTED]

KEYLINE

ESTUARDO ARDON

### Quick Bill Summary

Mar 02 - Apr 01

Previous Balance (see back for details)	\$53.08
Payment - Thank You	-\$53.08
<b>Balance Forward</b>	<b>\$0.00</b>
Monthly Access Charges	\$39.99
Usage Charges	
Voice	--
Data	\$7.00
Verizon Wireless' Surcharges and Other Charges & Credits	\$1.73
Taxes, Governmental Surcharges & Fees	\$6.05
<b>Total Current Charges</b>	<b>\$54.77</b>

**Total Charges Due by April 26, 2007**

**\$54.77**

Get Unlimited IN Calling & Messaging!  
Find out how to get Unlimited IN Calling and Unlimited IN Messaging to other Verizon Wireless customers for all lines on your account. Call 1-866-396-5444 for details.

Pay from Wireless	Pay on the Web	Questions:
#PMT (#768)	My Account at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	1.800.922.0204 or *611 from your wireless

VW

Bill Date  
Account Number  
Invoice Number

April 01, 2007

[REDACTED]

### Total Amount Due by April 26, 2007

Make check payable to Verizon Wireless  
Please return this remit slip with payment

\$54.77

\$    .

PO BOX 9622  
MISSION HILLS, CA 91346-9622

[REDACTED]

Check here and fill out the back of this slip if your billing address has changed or you are adding or changing your email address.

[REDACTED]



Get Minutes Used

Get Data Used

Get Balance

#MIN + SEND

#DATA + SEND

#BAL + SEND

### Explanation of Charges

#### Verizon Wireless' Surcharges

Verizon Wireless' Surcharges include charges to recover or help defray costs of taxes and of governmental charges and fees imposed on us, including a Regulatory Charge (which helps defray costs of various regulatory mandates, including government number administration and license fees) and a Federal Universal Service Charge (and, if applicable, a State Universal Service Charge) to recover costs imposed on us by the government to support universal service, and may include other charges also related to our governmental costs. It also includes an Administrative Charge, which helps defray certain costs we incur, currently including (i) charges we, or our agents, pay local telephone companies for delivering calls from our customers to their customers, (ii) fees and assessments on network facilities and services, and (iii) certain costs and charges associated with proceedings related to new cell site construction. Please note that these are Verizon Wireless charges, not taxes. These charges, and what's included, are subject to change from time to time.

#### Taxes, Governmental Surcharges and Fees

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

#### Late Fee Information

A late payment applies for unpaid balances. The charge is the greater of \$5 or 1.5% per month, or as permitted by law.

#### Verizon Wireless' Other Charges and Credits

Includes charges for products and services, and credits owing.

### Payments

Previous Balance \$53.08

#### Payment – Thank You

Payment Received 03/18/07 -53.08

**Total Payments** **-53.08**

**Balance Forward** **\$0.00**

**Correspondence Address: Verizon Wireless Customer Service PO Box 96082 Bellevue, WA 98009-9682**

Automatic Payment Enrollment for Account: ESTUARDO ARDON

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box.
2. Sign name in box below, as shown on the bill and date.
3. Return this slip with your check for this month's payment.

Changing your billing address for Account: ESTUARDO ARDON

Use this space or log into My Account at [www.verizonwireless.com](http://www.verizonwireless.com) to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address \_\_\_\_\_  
 City \_\_\_\_\_  
 State/Zip \_\_\_\_\_  
 Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_  
 Email \_\_\_\_\_

#### PLACE OF PRIMARY USE (PPU)

The home or business mailing address indicated to the left is for the person using the phone(s) and is the person's residential street address or primary business address  
 \_\_\_YES \_\_\_ NO If "NO" or for multi-line accounts with more than one PPU address, please contact our Customer Service Department or visit our website to change the user's PPU address.



**Summary for Estuardo Ardon:**

**Your Calling Plan**

**America's Choice II 450 Any Unlim N&W Unlim IN Calling \$39.99 2y 0705**

\$39.99 monthly access charge

450 monthly general allowance minutes

\$.45 per minute after allowance

**Natl IN Calling-Unlim**

Unlimited IN Calling minutes

**Unlimited Night & Weekend Mins**

**Charges**

**Monthly Access Charges**

Current Calling Plan 04/02 - 05/01 39.99  
**\$39.99**

**Usage Charges**

Data 7.00  
**\$7.00**

**Verizon Wireless' Surcharges**

Fed Universal Service Charge .94  
 Regulatory Charge .04  
 Administrative Charge .70  
 CA State P.U.C. Fee .05  
**\$1.73**

**Taxes, Governmental Surcharges and Fees**

CA State 911 Fee .24  
 CA State High Cost Fund (B) .61  
 CA Teleconnect Fund Surchg .06  
 CA State High Cost Fund (A) .09  
 Lifeline Surcharge - CA .54  
 CA Relay Svc/Comm Device Fund .18  
 Los Angeles City Ut 4.33  
**\$6.05**

**Total Current Charges for** **\$54.77**

**Usage Charges**

Voice		Allowance	Used	Billable	Cost
Calling Plan	minutes	450	284	---	---
Promotional	minutes		1830	---	---
IN Calling	minutes	unlimited	758	---	---

**Total Voice \$0.00**

**Data**

TXT Messaging - Sent	messages	---	2	2	.25
TXT Messaging - Rcv'd	messages	---	34	34	4.50
PIX-FLIX Messaging - Rcv'd	messages	---	9	9	2.25

**Total Data \$7.00**

**Total Usage Charges \$7.00**

View your bill and call details online for FREE. Log into My Account at [www.verizonwireless.com](http://www.verizonwireless.com).

Invoice Number

Account Number

Date Due

Page

[REDACTED]

[REDACTED]

04/26/07

4 of 18

Detail for Estuardo Ardon: [REDACTED]

### Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Min.	Airtime Charges	Long Dist/ Other Chgs	Total
------	------	--------	------	------------	-------------	-------------	------	-----------------	-----------------------	-------

REDACTED



Location: Los Angeles, CA | Coverage Locator | Logout

[Español](#) [Site Map](#) [About Us](#) [Contact Us](#) [Store Locator](#) [Cart Empty](#)

- Phones & Accessories
- Plans
- Features & Downloads
- Messaging
- Business
- Support
- My Account

## Billing Options Statement

> **Billing**

- » **Statement**
- Call Details
- Analyze Airtime Usage
- News & Info

**Payments**

**Account Profile**

**Tools & Tips**

- Check call usage and balance since your last statement
- [Current Call Usage](#)
- [Current Balance](#)

[Understanding your bill](#)

[View Demo](#)

[Questions about My Account?](#)

[FAQs](#)

Statement Date:

February 01, 2007



Billing cycle: 01/02/2007 - 02/01/2007

### Current Balance

Current balance as of 03/05/07\*

\$53.08

Payment due

03/27/07

\* Current balance may not reflect some debit adjustments until your next billing statement.

### Quick Bill Summary

[Hide Details](#)

Jan 02 - Feb 01

Previous Balance

\$52.72

Payment - Thank You

[Payment History](#)

Payment Received 01/08/07

-52.72

Acct No:   
Receiving Paperless Bill Edit  
My profile

[Download Adobe Acrobat Reader](#)

Your bill is getting a make-over. [View step-by-step guide](#)

**Special Offer**

**Monthly Access Charges**  
Current Calling Plan 02/02 - 03/01

39.99  
**\$39.99**

Breakdown of Usage Charges

**Usage Charges**

Voice \$4.35  
Data \$4.35

**Verizon Wireless' Surcharges and Other Charges & Credits**

Fed Universal Service Charge .73  
Regulatory Charge .05  
Administrative Charge .40  
CA State P.U.C. Fee .04  
**\$1.22**

**Taxes, Governmental Surcharges & Fees**

CA State 911 Fee .23  
CA State High Cost Fund (B) .89  
CA Teleconnect Fund Surchg .06  
CA State High Cost Fund (A) .09  
Lifeline Surcharge - CA .57  
CA Relay Svc/Comm Device Fund .02  
Los Angeles City Ut 4.29  
**\$6.15**

**Total Current Charges**

**\$51.71**

**Total Amount Due by February 24, 2007**

**\$51.71**

**Add A Line**

Now is a great time to add a line and save!

[Learn More](#)

**Bank of America**

Make online payments with Bank of America.

**Sign Up Today**

**Tax Refund**

Claim taxes on your bill in 2006 as a deduction.

[Learn More](#)

© 2007 Verizon Wireless

[Privacy](#) | [Legal Notices](#) | [Website Use](#) | [Customer Agreement](#) | [Return Policy](#) | [My Account Terms and Conditions](#) | [Worry Free Guarantee](#) | [Best Network](#)



P.O. BOX 96088  
BELLEVUE, WA 98009

Manage Your Account	Account Number	Date Due
My Account at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	[REDACTED]	11/26/06
	Invoice Number	[REDACTED]

### Quick Bill Summary

Oct 02 - Nov 01

Previous Balance (see back for details)	\$109.01
Payment - Thank You	-\$109.01
<b>Balance Forward</b>	<b>\$0.00</b>
Monthly Access Charges	\$39.99
Usage Charges	
Voice	\$0.00
Data	\$3.30
Verizon Wireless' Surcharges and Other Charges & Credits	\$16.52
Taxes, Governmental Surcharges & Fees	\$6.13
<b>Total Current Charges</b>	<b>\$65.94</b>

**Total Amount Due by November 26, 2006 \$65.94**

KEYLINE  
[REDACTED]  
ESTUARDO ARDON  
[REDACTED]

Is Your Family IN?  
Find out how to get Unlimited IN Calling  
and Unlimited IN Messaging to other  
Verizon Wireless customers for all lines  
on your account. Call 1-866-396-5444 for  
details.

Pay from Wireless	Pay on the Web	Questions:
#PMT (#768)	My Account at <a href="http://www.verizonwireless.com">www.verizonwireless.com</a>	1.800.922.0204 or *611 from your wireless

VW

Bill Date **November 01, 2006**  
Account Number [REDACTED]  
Invoice Number [REDACTED]

### Total Amount Due by November 26, 2006

Make check payable to Verizon Wireless  
Please return this remit slip with payment \$65.94

\$ [ ] [ ] . [ ] [ ]

PO BOX 9622  
MISSION HILLS, CA 91346-9622

[REDACTED]

Check here and fill out the back of this slip if your billing address  
has changed or you are adding or changing your email address.

[REDACTED]

Get Minutes Used	Get Data Used	Get Balance
<b>#MIN + SEND</b>	<b>#DATA + SEND</b>	<b>#BAL + SEND</b>

### Explanation of Charges

#### Verizon Wireless' Surcharges

Verizon Wireless' Surcharges include charges to recover or help defray costs of taxes and of governmental charges and fees imposed on us, including a Regulatory Charge (which helps defray costs of various regulatory mandates, including government number administration and license fees) and a Federal Universal Service Charge (and, if applicable, a State Universal Service Charge) to recover costs imposed on us by the government to support universal service, and may include other charges also related to our governmental costs. It also includes an Administrative Charge, which helps defray certain costs we incur, currently including (i) charges we, or our agents, pay local telephone companies for delivering calls from our customers to their customers, (ii) fees and assessments on network facilities and services, and (iii) certain costs and charges associated with proceedings related to new cell site construction. Please note that these are Verizon Wireless charges, not taxes. These charges, and what's included, are subject to change from time to time.

#### Taxes, Governmental Surcharges and Fees

Includes sales, excise and other taxes and governmental surcharges and fees that we are required by law to bill customers. These taxes, surcharges and fees may change from time to time without notice.

#### Late Fee Information

A late payment applies for unpaid balances. The charge is the greater of \$5 or 1.5% per month, or as permitted by law.

#### Verizon Wireless' Other Charges and Credits

Includes charges for products and services, and credits owing.

### Payments

Previous Balance	<b>\$109.01</b>
Payment – Thank You	
Payment Received 10/26/06	-109.01
<b>Total Payments</b>	<b>-\$109.01</b>
<b>Balance Forward</b>	<b>\$0.00</b>

**Correspondence Address: Verizon Wireless Customer Service PO Box 96082 Bellevue, WA 98009-9682**

Automatic Payment Enrollment for Account: [REDACTED] ESTUARDO ARDON

By signing below, you authorize Verizon Wireless to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon Wireless is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon Wireless. Check with your bank for any charges.

1. Check this box.
2. Sign name in box below, as shown on the bill and date.
3. Return this slip with your check for this month's payment.

Changing your billing address for Account: [REDACTED] ESTUARDO ARDON

Use this space or log into My Account at [www.verizonwireless.com](http://www.verizonwireless.com) to change the mailing address where we send your bill. If we do not have your most recent email address, provide it below and we'll use it to tell you important information about your Verizon Wireless service. Allow 2 billing cycles for the address change to take effect.

New Address \_\_\_\_\_  
 City \_\_\_\_\_  
 State/Zip \_\_\_\_\_  
 Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_  
 Email \_\_\_\_\_

#### PLACE OF PRIMARY USE (PPU)

The home or business mailing address indicated to the left is for the person using the phone(s) and is the person's residential street address or primary business address  
 \_\_\_ YES \_\_\_ NO If "NO" or for multi-line accounts with more than one PPU address, please contact our Customer Service Department or visit our website to change the user's PPU address.



**Summary for Estuardo Ardon:**

**Your Calling Plan**

**America's Choice II 450 Any Unlim N&W Unlim IN Calling \$39.99 2y 0705**

\$39.99 monthly access charge  
 450 monthly general allowance minutes  
 \$.45 per minute after allowance

**Natl IN Calling-Unlim**

Unlimited IN Calling minutes

**Unlimited Night & Weekend Mins**

**Charges**

**Monthly Access Charges**

Current Calling Plan 11/02 - 12/01	39.99
	<b>\$39.99</b>

**Usage Charges**

Data	3.30
	<b>\$3.30</b>

**Verizon Wireless' Surcharges**

Fed Universal Service Charge	1.03
Regulatory Charge	0.05
Administrative Charge	0.40
CA State P.U.C. Fee	0.04

**Other Charges and Credits**

Cellular Service - Reconnect	15.00
	<b>\$16.52</b>

**Taxes, Governmental Surcharges and Fees**

CA State 911 Fee	0.23
CA State High Cost Fund (B)	0.87
CA Teleconnect Fund Surchg	0.05
CA State High Cost Fund (A)	0.09
Lifeline Surcharge - CA	0.56
CA Relay Srvc/Comm Device Fund	0.02
Los Angeles City Uut	4.31

	<b>\$6.13</b>
<b>Total Current Charges for</b>	<b>\$65.94</b>

**Usage Charges**

Voice		Allowance	Used	Billable	Cost
Calling Plan	minutes	450	435	---	---
Promotional	minutes		1462	---	---
IN Calling	minutes	unlimited	418	---	---
<b>Total Voice</b>					<b>\$0.00</b>
<b>Data</b>					
TXT Messaging - Rcv'd	messages	---	33	33	3.30
<b>Total Data</b>					<b>\$3.30</b>
<b>Total Usage Charges</b>					<b>\$3.30</b>

View your bill and call details online for FREE. Log into My Account at [www.verizonwireless.com](http://www.verizonwireless.com).

Invoice Number

Account Number

Date Due

Page

[REDACTED]

[REDACTED]

11/26/06

4 of 18

Detail for Estuardo Ardon: [REDACTED]

### Voice

Date	Time	Number	Rate	Usage Type	Origination	Destination	Min.	Airtime Charges	Long Dist/ Other Chgs	Total
------	------	--------	------	------------	-------------	-------------	------	--------------------	--------------------------	-------

**REDACTED**



[Español](#) [About Us](#) [Contact Us](#) [Store Locator](#) [Cart Empty](#) [Logout](#)

- Phones & Accessories
- Plans
- Features & Downloads
- Messaging
- Business
- Support
- My Account

## Billing Options Statement

- > **Billing**
  - » [Statement](#)
  - [Call Details](#)
  - [Analyze Airtime Usage](#)
  - [News & Info](#)
- [Payments](#)
- [Account Profile](#)

Statement Date: February 01, 2008

Billing cycle: 01/02/2008 - 02/01/2008

### Current Balance

Current balance as of 02/22/08\*

\* Current balance may not reflect some debit adjustments until your next billing statement.

\$0.00 Payment due 02/25/08

### Tools & Tips

- [Check call usage and balance since your last statement](#)
- [Current Usage](#)
- [Current Balance](#)

[View billed voice, messaging and data usage information](#)  
[Billed Usage Summary](#)

### Quick Bill Summary

[Hide Details](#)

Previous Balance

\$57.25

No Payment Received

Payment History

\$ .00

© 2007 Verizon Wireless

[Site Map](#) | [Privacy](#) | [Legal Notices](#) | [Website Use](#) | [Customer Agreement](#)

Acct No: My Profile

Download Adobe Acrobat Reader

[Megabyte & Kilobyte](#)  
[Text, Picture & Video](#)  
[Messaging](#) regarding your bill  
[View Demo](#)

Late Fee  
 Subtotal  
 Local Tax

5.00  
 \$5.00  
 .50  
**\$5.50**

Frequently Asked Questions  
[My Account](#)  
[Products & Services](#)  
[New Nationwide Plans](#)

**Monthly Access Charges**

Current Calling Plan 02/02 - 03/01  
 Unl IN 500 MSG Camera \$10 02/02 - 03/01

39.99  
 10.00

**Special Offer**

**Truly Unlimited Calling**  
 To Anyone, on Any Network  
 in the U.S. for One Flat Rate

**Usage Charges**

Voice  
 Data

\$0.00  
 \$0.00  
**\$0.00**

**Breakdown of Usage Charges**



Just \$99.99 monthly access  
 (Activation fees, taxes & other  
 charges apply)

[Learn More](#)

**Verizon Wireless' Surcharges and Other Charges & Credits**

Fed Universal Service Charge  
 Regulatory Charge  
 Administrative Charge  
 CA State P.U.C. Fee

.81  
 .07  
 .70  
 .08  
**\$1.66**

**Taxes, Governmental Surcharges & Fees**

CA State 911 Fee  
 Chcf-B and The Cast  
 CA Teleconnect Fund Surchg  
 CA State High Cost Fund (A)  
 Lifeline Surcharge - CA  
 CA Relay Srvc/Comm Device Fund  
 Los Angeles City Urt

.26  
 .25  
 .06  
 .06  
 .58  
 .11  
 4.28  
**\$5.60**

**Total Current Charges Due by February 25, 2008**

**\$62.75**

**Total Amount Due**

**\$120.00**

Our records indicate your account is past due. Please send payment now to avoid service disruption.

[Return Policy](#) | [My Account Terms and Conditions](#) | [Worry Free Guarantee](#) | [Best Network](#)



[Español](#) [About Us](#) [Contact Us](#) [Store Locator](#) [Cart Empty](#) [Logout](#)



Search

[Phones & Accessories](#) [Plans](#) [Features & Downloads](#) [Messaging](#) [Business](#) [Support](#)

[My Account](#)

## Billing Options Statement

- > **Billing**
  - » [Statement](#)
  - [Call Details](#)
  - [Analyze Airtime Usage](#)
  - [News & Info](#)

[Payments](#)

[Account Profile](#)

[Tools & Tips](#)

Check call usage and balance since your last statement

[Current Usage](#)

[Current Balance](#)

View billed voice, messaging and data usage information

[Billed Usage Summary](#)

**Statement Date:**  
 September 01, 2007

Billing cycle: 08/02/2007 - 09/01/2007

### Current Balance

Current balance as of 02/22/08\*

\$0.00

Payment due

02/25/08

\* Current balance may not reflect some debit adjustments until your next billing statement.

© 2007 Verizon Wireless

[Site Map](#) | [Privacy](#) | [Legal Notices](#) | [Website Use](#) | [Customer Agreement](#)

Acct No: [REDACTED] [My Profile](#)

[VIEW PAPER BILL](#)

[Download Adobe Acrobat Reader](#)

### Quick Bill Summary

[Hide Details](#)

Previous Balance

\$72.39

No Payment Received

[Payment History](#)

\$ .00

Aug 02 - Sep 01

**Megabyte & Kilobyte**  
 Text, Picture & Video  
 Messages Adding your bill  
[View Demo](#)

Late Fee  
 Subtotal  
 Local Tax

5.00  
 \$5.00  
 .50  
**\$5.50**

Frequently Asked Questions  
[My Account](#)  
[Products & Services](#)  
[New Nationwide Plans](#)

**Monthly Access Charges**

Current Calling Plan 09/02 - 10/01  
 250 MSG Camera \$5 09/02 - 10/01

39.99  
 5.00  
**\$44.99**

**Special Offer**

**Truly Unlimited Calling**  
 To Anyone, on Any Network  
 in the U.S. for One Flat Rate

**Usage Charges**

Voice  
 Data

\$0.00  
 \$0.00  
**\$0.00**

**Breakdown of Usage Charges**



Just \$99.99 monthly access  
 (Activation fees, taxes & other  
 charges apply)  
[Learn More](#)

**Verizon Wireless' Surcharges and Other Charges & Credits**

Fed Universal Service Charge  
 Regulatory Charge  
 Administrative Charge  
 CA State P.U.C. Fee

.89  
 .04  
 .70  
 .08  
**\$1.71**

**Taxes, Governmental Surcharges & Fees**

CA State 911 Fee  
 CA State High Cost Fund (B)  
 CA Teleconnect Fund Surchg  
 CA State High Cost Fund (A)  
 Lifeline Surcharge - CA  
 CA Relay Svc/Comm Device Fund  
 Los Angeles Cty Urt

.24  
 .59  
 .06  
 .09  
 .52  
 .17  
 4.31  
**\$5.98**

**Total Current Charges Due by September 26, 2007**

**\$58.18**

**Total Amount Due**

**\$130.57**

Our records indicate your account is past due. Please send payment now to avoid service disruption.

[Return Policy](#) | [My Account Terms and Conditions](#) | [Worry Free Guarantee](#) | [Best Network](#)



# **EXHIBIT B**



## Kerry Cavanaugh: L.A.'s next hero could also be its next villain

By Kerry Cavanaugh, Columnist

Posted: 08/08/2011 10:50:34 PM PDT

Updated: 08/08/2011 10:56:18 PM PDT

You've probably never heard of Estuardo Ardon, but next year he may just be the most beloved or hated man in the city of Los Angeles.

Ardon is the lead plaintiff in a class action lawsuit challenging L.A.'s telephone users tax, which appears on your phone bill every month. If he wins the case, Ardon and virtually every Angeleno with a home phone could be able to demand a refund, and the city could be on the hook for as much as \$750 million.

That's more than the city spends on the Fire Department and libraries combined. A \$750 million liability would force L.A. to borrow money to pay off the judgment, and probably throw the city's finances into chaos once again resulting in another round of slashing jobs and services.

On the upside, you and I and pretty much any Angeleno with a telephone bill could get a small refund if he wins the case.

Depending on your politics or self interest, Estuardo Ardon would either be a hero to the overtaxed masses or the man who brought Los Angeles government to its knees.

Ardon himself is a mystery. We only know that he lived in L.A. when the case was filed in October 2006 and volunteered his name as lead plaintiff. His attorney refused to provide any information or a way to contact him.

The Ardon case has been around for nearly five

years, but it's usually mentioned during city budget discussions as a big, expensive problem looming in the future. Late last month, however, the California Supreme Court gave

new life to the lawsuit.

The justices unanimously decided that Ardon was allowed to file a class action lawsuit on behalf of everyone who paid the telephone tax. The judgement reversed lower court rulings that barred class action lawsuits against local governments and required that individuals file their own claims to recoup illegally collected taxes.

The Supreme Court ruling means the city of L.A. could be forced to refund up to \$750 million in telephone taxes it collected over three years, if it loses the case. The cities of Long Beach and Chula Vista are facing similar lawsuits over their telephone users tax.

Now that the class action status has been resolved, the Ardon case goes back to Los Angeles Superior Court, where a judge will decide on the question of the lawsuit itself -- which is whether L.A. illegally collected a telephone users tax after the federal excise tax on which it was based was disallowed.



**More TV. Less Money.**

NO EQUIPMENT TO BUY!  
NO START-UP COSTS!

Call now 1-888-478-3360

All offers require 2 year agreement. Offers end 12/31/11 and are based on approved credit, credit card required. New customers only (lease required, must maintain programming, DVR and/or HD Access). Prices higher and terms & conditions vary in select markets. \$19.95 Handling & Delivery fee may apply. Call for details. ©2011 DIRECTV and the Cyclone Design logo are trademarks of DIRECTV, Inc.

Print Powered By  FormatDynamics™

The logo for dailynews.com, featuring the text "dailynews.com" in white lowercase letters on a red rectangular background.

The Ardon case seeks to recoup taxes from three years between 2005, when federal tax on telephone use ended and 2008, when Los Angeles voters agreed to rewrite the local telephone tax law to withstand legal challenges and reduce it from 10 percent to 9 percent.

Stay tuned. This is a lawsuit that will affect your wallet one way or another.

**Get a FREE ADT-Monitored Home Security System.\***

(With \$99 customer installation and purchase of ADT alarm monitoring services. See important terms and conditions below.)

**Call Now! 1-877-835-8373**



\*\$99.00 Customer Installation Charge. 36-Month Monitoring Agreement required at \$35.99 per month (\$1,295.64). Form of payment must be by credit card or electronic charge to your checking or savings account. Offer applies to homeowners only. Local permit fees may be required. Satisfactory credit history required. Certain restrictions apply. Offer valid for new Security Choice - An ADT Authorized Dealer customers only and not on purchases from ADT Security Services, Inc. Other rate plans available. Cannot be combined with any other offer. \*\*\$100 VISA® Gift Card Offer: \$100 VISA Gift Card is provided by Security Choice and is not sponsored by ADT Security Services. Requires mail-in redemption. Call 1-888-407-2338 for complete restrictions and redemption requirements.

Print Powered By  FormatDynamics™