SUPERIOR COURT OF CALIFORNIA

COUNTY OF SAN FRANCISCO

BAHL MEDIA, LLC, individually and on behalf of all others similarly situated, Plaintiff, v. CALIFORNIA FRANCHISE TAX BOARD, a California agency, Defendant.	Case No. CGC-16-554150 (Lead Case) Case No. CGC-19-576007 ORDER GRANTING FINAL APPROVAL AND AWARDING ATTORNEY'S FEES, COSTS, AND SERVICE AWARDS
WEIN REALTY, LLC, individually and on behalf of all others similarly situated, Plaintiff, v. CALIFORNIA FRANCHISE TAX BOARD, a California agency, Defendant.	

Before the court is an unopposed motion by plaintiffs Bahl Media, LLC ("Bahl Media") and Wein Realty, LLC ("Wein Realty") for final approval of the class settlement reached with defendant California

Franchise Tax Board ("FTB"). The court held a final approval hearing on September 10, 2026, at 9:00 a.m., in Department 613, the Honorable Jeffrey S. Ross presiding. Amy Silverstein and Alexander Freeman (Silverstein & Pomerantz LLP) appeared for plaintiffs and the class. Ryan Zick (California Attorney General's Office) appeared for defendant. No class members objected to the settlement in advance or at the hearing. Penny Bailey appeared on behalf of Calss Representative/Plaintiff Bahl Media LLC.. IT IS HEREBY ORDERED that the motion for final approval is **GRANTED**, with approved attorney's fees of **$2,864,600.05**, costs of **$65,276.95**[1], and a service award of **$15,000** to each named plaintiff, Bahl Media and Wein Realty. The court **RESERVES** a compliance hearing for **March 12, 2027, at 11:00 a.m.** with a compliance declaration accounting for all settlement disbursements to date due no later than **February 26, 2027**. IT IS FURTHER ORDERED as follows:

1. All terms or phrases used in this order shall have the same meaning as in the Settlement Agreement unless otherwise specified.

2. On January 25, 2024, the court issued an order granting plaintiffs' motion for class certification. The court finds the criteria in Code of Civil Procedure section 382 remain satisfied and that class treatment remains suitable for settlement purposes. The Settlement Class consists of taxpayers who:

(i) paid the Minimum Tax and related interest and penalties, if any, to FTB;
(ii) timely filed a Refund Claim of the foregoing amount;
(iii) either had their Refund Claim denied after June 10, 2016, and before the date of Plaintiffs' motion for class certification [on July 21, 2023] or have not had their refund claim approved or denied and filed it at least 6 months prior to the date of Plaintiffs' motion for class certification [on July 21, 2023]; and
(iv) are not doing business in California because their only connection to California is holding a passive interest in a limited liability company doing business in California (including but not limited to within the meaning of *Swart*).
(v) For purposes of this Action, a passive interest means holding a 50 percent or less interest in a limited liability company doing business in California.

3. The notice and plan of distribution approved by this court met the requirements of due process and constituted the best notice practicable under the circumstances. As set forth in the declaration of Wai Fan Ho, dated June 16, 2026, and declaration of Ryan Zick, dated July 15, 2026, FTB distributed notice in compliance with this court's amended preliminary approval order and the Settlement Agreement.

[1] The attorney's fees and costs are in the total allowable amount of $2,929,877. Counsel have agreed to apportion this amount amongst themselves based on their respective contributions as reflected by their lodestar calculations.

FTB successfully distributed notice to all but 23 of 437 members of the Settlement Class. The court finds the administration process to date was adequate and comported with due process.

4. The court has considered the *Dunk/Kullar* factors and the circumstances surrounding the settlement and finally approves the settlement because it is a fair, adequate, and reasonable settlement in the best interest of the members of the Settlement Class. Plaintiffs and their counsel obtained an exceptional result.

5. No class members objected to the settlement or requested exclusion from the settlement.

6. Bahl Media and Wein Realty shall continue to serve as class representatives for purposes of this settlement. The court awards the requested service awards of **$15,000.00** to Bahl Media and **$15,000.00** to Wein Realty for their service to the class and the risks they took on as named plaintiffs. The court finds this award to be reasonable based on plaintiffs' supporting declarations (Wein Decl., ¶¶ 1–7; Bailey Decl., ¶¶ 1–7) and consideration of the pertinent criteria (see *Cellphone Termination Fee Cases* (2010) 186 Cal.App.4th 1380, 1394–95).

7. The law firms of Silverstein & Pomerantz LLP and Calvo Jacob & Pangelinan LLP (formerly known as Calvo Fisher & Jacob LLP) shall continue to serve as Class Counsel.[2] With the benefit of the supplemental briefing and evidence, the court approves an award of attorney's fees and reimbursement of counsels' litigation expenses in the total amount of **$2,929,877**, consisting of **$2,864,600.05** and costs of **$65,276.95.** This award is supported by the exceptional results obtained, the time expended litigating this case through class certification, counsels' experience, and a lodestar cross-check.

8. Administrator Angeion Group LLC shall continue to serve in its agreed-upon role, namely handling disputes as to Other Refund Claims consistent with the terms of the Settlement Agreement.

9. FTB shall promptly and diligently tender payment of attorney's fees, costs, and service awards in addition to processing refunds claims and making disbursements. FTB shall also promptly correct its notices and other publications in conformity with the Settlement Agreement.

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[2] Edelson PC and Slack & Davis LLP have not been involved in the case since 2022. While they will receive some reimbursement of fees and costs for the work performed based on counsels' agreed-upon apportionment, they are not serving as Class Counsel, including for purposes of this settlement.

10. The court reserves a compliance hearing for **March 12, 2027, at 11:00 a.m.** No later than **February 26, 2027,** the parties shall submit a compliance declaration from a knowledgeable witness or witnesses confirming the date, amount, and successful disbursement of the attorney's fees, costs, and service awards, defendant's compliance with the corrective notice and publication requirements of the Settlement Agreement, the number of refund claims processed, the number and amount of successful refund payments, the number and amount of uncashed refund checks, and the number of Other Refund Claims submitted, if any.

11. Pursuant to Code of Civil Procedure section 664.6, and rule 3.769(h) of the California Rules of Court—and without impacting the finality of this order—the court retains jurisdiction over plaintiffs, all members of the Settlement Class, and defendant for the purpose of supervising the implementation, enforcement, construction, administration, and interpretation of the Settlement Agreement and this order.

Dated: September 10, 2026

Jeffrey S. Ross

JEFFREY S. ROSS
Judge of the Superior Court

CERTIFICATE OF ELECTRONIC SERVICE
(CCP 1010.6 & CRC 2.251)

I, Sean Kane, a Deputy Clerk of the Superior Court of the County of San Francisco, certify that I am not a party to the within action.

On September 10, 2026, I electronically served the attached document via File & ServeXpress on the recipients designated on the Transaction Receipt located on the File & ServeXpress website.

Dated: September 10, 2026

Brandon E. Riley, Court Executive Officer

By: ______________________
Sean Kane, Deputy Clerk