

United States District Court
Northern District of California

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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

MELISSA PITKIN, et al.,
Plaintiffs,
v.
STATE FARM FIRE AND CASUALTY
COMPANY,
Defendant.

Case No. 23-cv-00924-WHO

**ORDER GRANTING PLAINTIFFS'
PROPOSAL FOR DISSEMINATION OF
NOTICE TO THE CLASS**

Re: Dkt. Nos. 119, 133

Lead plaintiff Melissa Pitkin seeks approval of the proposed notice of class certification. *See* Unopposed Proposal for Dissemination of Notice to the Class (“Class Notice Proposal”) [Dkt. No. 119]. Defendant State Farm Fire and Casualty Company (“State Farm”) does not oppose the motion “in principle,” but objects to class treatment in general and reserves all rights to challenge class treatment. *See* Defendant State Farm’s Response to Plaintiffs’ Unopposed Proposal (“SF Response”) [Dkt. No. 133] at 1. I have reviewed the parties’ submissions and agree with class counsel that dissemination of the proposed notice would be appropriate under the circumstances.

The proposed Notice is GRANTED in its entirety. It is ORDERED that notice be disseminated to potential Class members according to the terms set forth in plaintiff’s Class Notice Proposal and as follows:

1. The potential Class members to be noticed are those identified by the methodology described by Greg J. Regan, CPA/CFF, CFE. *See* Declaration of Greg J. Regan [Dkt. No. 119-1]. The list of 41,000 potential class members shall be provided to Epiq for dissemination.
 - a. An emailed postcard shall be sent to potential Class members identified through the process described above.

- 1 b. If a potential Class member has no identifiable email address, or if their email is
2 returned, a Postcard Notice shall be disseminated by regular mail.
- 3 c. Both the email and regular mail notices shall direct potential Class members to
4 www.sfsalestaxdepreciationlawsuit.com, which shall contain the full-length “Long-
5 Form Notice,” additional case information, a link to the operative pleadings, and
6 the Order Certifying Class.
- 7 d. The Long-Form Notice shall describe the nature of the litigation; set forth the
8 definition of the Class; state the Class claims; and disclose the right of Class
9 members to exclude themselves from the class, and the deadline to do so.
- 10 2. The Class Administrator shall prepare a mailing list from the data identified above of all
11 persons who fall within the class definition certified by this Court within **ten (10) days** of
12 this Order.
- 13 3. Within **thirty (30) days** from this Order, the Administrator shall commence mailing the
14 Postcard Notice via USPS First-Class Mail (and emailing the Postcard Notice where email
15 addresses are available) to potential Class members.
- 16 4. Contemporaneously with the mailing of the Postcard Notice, the Administrator shall
17 establish the case-specific website, www.sfsalestaxdepreciationlawsuit.com, to make the
18 information described in 1.c and 1.d, above, available to potential Class members. This
19 website shall be available until at least **one (1) year** after any settlement, resolution, or
20 conclusion of trial and exhaustion of all possible appeals. The Administrator also shall
21 establish a toll-free telephone number for Class members to call if they have questions or
22 to request copies of the Class notices or other documents.
- 23 5. Class members seeking to request exclusion from the Class shall submit a written request
24 for exclusion as set forth in the Long-Form Notice and shall be postmarked **no later than**
25 **thirty-five (35) days** after completion of mailed Notice. Requests for exclusion must:
- 26 a. State the name, address, and telephone number of the person or entity requesting
27 exclusion;
- 28 b. State the State Farm policy number and/or State Farm claim number of the policy

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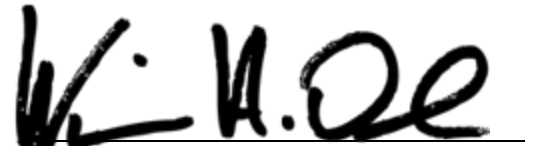
or claim falling within the Class Period; and

c. Be signed by the person or entity requesting exclusion or an authorized representative. The request for exclusion shall not be effective unless it provides the required information and is made within the time stated above, or is otherwise accepted by the Court.

- 6. The Administrator shall promptly provide via email copies of any requests for exclusion to class counsel and counsel for State Farm.
- 7. Within **twenty-one (21) days** following the exclusion deadline, class counsel shall file with the Court proof of mailing and emailing of the Postcard Notice and a declaration from the Administrator setting forth a list of all persons and entities who have validly and timely requested exclusion from the Class, as well as a list of persons who requested exclusion from the Class that were not deemed to be valid or timely.

IT IS SO ORDERED.

Dated: February 5, 2026


William H. Orrick
United States District Judge