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19 Class Representatives

20 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
21 **COUNTY OF LOS ANGELES**

22 DONALD SIPPLE, JOHN SIMON, KARL
SIMONSEN, and CHRISTOPHER JACOBS,
23 Settlement Class Representatives;
NEW CINGULAR WIRELESS PCS LLC, a
24 Delaware limited liability company,

25 Plaintiffs,

26 v.

27 The City of Alameda, California;
28 Alameda County, California;

**CONFORMED COPY
OF ORIGINAL FILED**
Los Angeles Superior Court

MAY 27 2011

John A. Clarke, Executive Officer/Clerk
By *D. Swain*, Deputy
DOROTHY SWAIN

Case No: 80462270

**COMPLAINT FOR REFUNDS OF
TAXES ERRONEOUSLY PAID AND
COLLECTED IN VIOLATION OF LAW**

- 1 The City of Albany, California;
- 2 The City of Alhambra, California;
- 3 The City of Arcadia, California;
- 4 The City of Arcata, California;
- 5 The City of Baldwin Park, California;
- 6 The City of Beaumont, California;
- 7 The City of Bell, California;
- 8 The City of Bellflower, California;
- 9 The City of Benecia, California;
- 10 The City of Berkeley, California;
- 11 The City of Burbank, California;
- 12 The City of Calabasas, California;
- 13 The City of Cathedral, California;
- 14 The City of Ceres, California;
- 15 The City of Chico, California;
- 16 The City of Chula Vista, California;
- 17 The City of Citrus Heights, California;
- 18 The City of Claremont, California;
- 19 The City of Colton, California;
- 20 The City of Compton, California;
- 21 The City of Covina, California;
- 22 The City of Cudahy, California;
- 23 Culver City, California;
- 24 The City of Cupertino, California;
- 25 Daly City, California;
- 26 The City of Desert Hot Springs, California;
- 27 The City of Dinuba, California;
- 28 The City of Downey, California;
- The City of East Palo Alto, California;
- The City of El Cerrito, California;
- The City of El Monte, California;
- The City of El Segundo, California;
- The City of Emeryville, California;
- The City of Eureka, California;
- The City of Exeter, California;
- The City of Fairfax, California;
- The City of Fairfield, California;
- The City of Gardena, California;
- The City of Gilroy, California;
- The City of Glendale, California;
- The City of Gonzales, California;
- The City of Greenfield, California;

1 The City of Grover Beach, California;
The City of Guadalupe, California;
2 The City of Gustine, California;
The City of Hawthorne, California;
3 The City of Hayward, California;
4 The City of Hercules, California;
The City of Hermosa Beach, California;
5 The City of Holtville, California;
6 The City of Huntington Park, California;
The City of Huntington Beach, California;
7 The City of Huron, California;
8 The City of Indio, California;
The City of Inglewood, California;
9 The City of Irwindale, California;
10 The City of La Habra, California;
The City of Lakewood, California;
11 The City of La Palma, California;
12 The City of La Verne, California;
The City of Lawndale, California;
13 The City of Lindsey, California;
14 The City of Long Beach, California;
The City of Los Alamitos, California;
15 The City of Los Altos, California;
16 The City of Los Angeles, California;
Los Angeles County, California;
17 The City of Lynwood, California;
18 The City of Malibu, California;
The City of Mammoth Lakes, California;
19 The City of Maywood, California;
20 The City of Menlo Park, California;
The City of Modesto, California;
21 The City of Montclair, California;
22 The City of Monterey, California;
The City of Monterey Park, California;
23 The City of Moreno Valley, California;
24 The City of Mountain View, California;
The City of Norwalk, California;
25 The City of Oakland, California;
26 The City of Orange Cove, California;
The City of Oroville, California;
27 The City of Pacific Grove, California;
28 The City of Palm Springs, California;

1 The City of Palo Alto, California;
The City of Paramount, California;
2 The City of Pasadena, California;
3 The City of Pico Rivera, California;
The City of Piedmont, California;
4 The City of Pinole, California;
5 The City of Placentia, California;
The City of Pleasant Hill, California;
6 The City of Pomona, California;
7 The City of Port Hueneme, California;
The City of Porterville, California;
8 The City of Rancho Palos Verdes, California;
9 The City of Redondo Beach, California;
Redwood City , California;
10 The City of Rialto, California;
11 The City of Richmond, California;
The City of Riverside, California;
12 The City of Sacramento, California;
The City of Salinas, California;
13 The City of San Bernardino, California;
14 The City of San Buenaventura (Ventura) ,
California;
15 The City of San Francisco, California;
16 The City of San Gabriel, California;
The City of San Jose, California;
17 The City of San Leandro, California;
18 The City of San Luis Obispo, California;
The City of San Marino, California;
19 The City of San Pablo, California;
20 The City of Sanger, California;
The City of Santa Ana, California;
21 The City of Santa Barbara, California;
22 The City of Santa Cruz, California;
The City of Santa Monica, California;
23 The City of Seal Beach, California;
24 The City of Seaside, California;
The City of Sierra Madre, California;
25 The City of Soledad, California;
The City of South Pasadena, California;
26 The City of Stanton, California;
27 The City of Stockton, California;
28 The City of Sunnyvale, California;

1 The City of Torrance, California;
The City of Tulare, California;
2 The City of Waterford, California;
The City of Watsonville, California;
3 The City of Westminster, California;
4 The City of Whittier, California;
The City of Winters, California;
5 The City of Woodlake, California; and
DOES 1-50, inclusive,
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7 Defendants.

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CITY OF WHITTIER, CALIFORNIA, AND DOES 1-50 116

ONE-HUNDRED-THIRTY-THIRD CAUSE OF ACTION AGAINST THE
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ONE-HUNDRED-THIRTY-FOURTH CAUSE OF ACTION AGAINST THE
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Plaintiffs allege the following upon information and belief based upon personal knowledge:

JURISDICTION

1. This Court has jurisdiction pursuant to Cal. Gov. Code §§ 905 and/or 935.

VENUE

2. Pursuant to Cal. Code of Civ. Pro. § 395, venue is proper in this Court because Defendants, the County of Los Angeles and the cities of Los Angeles, Long Beach, Glendale, Burbank, Norwalk, El Monte, Pasadena, Torrance, Arcadia, Baldwin Park, Bell, Bellflower, Calabasas, Claremont, Compton, Covina, Culver City, Downey, El Segundo, Gardena, Hawthorne, Hermosa Beach, Huntington Park, Inglewood, Irwindale, La Verne, Lawndale, Lynwood, Malibu, Maywood, Monterey Park, Paramount, Pico Rivera, Rancho Palos Verdes, Redondo Beach, San Gabriel, San Marino, Santa Monica, South Pasadena, and Whittier, are located in this County.

PARTIES

3. Plaintiff New Cingular Wireless PCS LLC (“New Cingular”) is a Delaware limited liability company. New Cingular maintains its principal place of business at 5565 Glenridge Connector, Glenridge Two, Atlanta, GA 30342. It is registered to do business in California. Plaintiff does business throughout California.
4. Plaintiffs Donald Sipple, John Simon, Karl Simonsen and Christopher Jacobs are individual residents of the State of California and are the duly appointed Settlement Class representatives for the California subclass pursuant to the Memorandum Opinion and Order granting Preliminary approval of the Class Settlement described below.
5. Defendant City of Alameda is a California city that may be served with process through its city clerk. The city clerk may be found at 2263 Santa Clara Ave., Room 380, Alameda, CA 94501.

- 1 6. Defendant County of Alameda is a California county that may be served with
2 process through its county clerk. The county clerk may be found at 1106 Madison
3 Street, Oakland, California, 94607.
- 4 7. Defendant City of Albany is a California city that may be served with process
5 through its city clerk. The city clerk may be found at 1000 San Pablo Ave., Albany,
6 CA 94706.
- 7 8. Defendant City of Alhambra is a California city that may be served with
8 process through its city clerk. The city clerk may be found at 111 South First St.,
9 Alhambra, CA 91801.
- 10 9. Defendant City of Arcadia is a California city that may be served with process
11 through its city clerk. The city clerk may be found at 240 West Huntington Dr.,
12 Arcadia, CA 91066.
- 13 10. Defendant City of Arcata is a California city that may be served with process
14 through its city clerk. The city clerk may be found at 736 F St., Arcata, CA 95521
- 15 11. Defendant City of Baldwin Park is a California city that may be served with
16 process through its city clerk. The city clerk may be found at 14403 East Pacific Ave.,
17 Baldwin Park, CA 91706.
- 18 12. Defendant City of Bell is a California city that may be served with process
19 through its city clerk. The city clerk may be found at 6330 Pine Ave., Bell, CA 90201
- 20 13. Defendant City of Bellflower is a California city that may be served with
21 process through its city clerk. The city clerk may be found at 16600 Civic Center Dr.,
22 Bellflower, CA 90706.
- 23 14. Defendant City of Benecia is a California city that may be served with process
24 through its city clerk. The city clerk may be found at 250 East L. St., Benecia, CA
25 94510.
- 26 15. Defendant City of Berkeley is a California city that may be served with process
27 through its city clerk. The city clerk may be found at 2180 Milvia St., Berkeley, CA
28 94704

- 1 16. Defendant City of Burbank is a California city that may be served with process
2 through its city clerk. The city clerk may be found at 275 East Olive Ave., Burbank,
3 CA 91502
- 4 17. Defendant City of Calabasas is a California city that may be served with
5 process through its city clerk. The city clerk may be found at 100 Civic Center Way,
6 Calabasas, CA 91302.
- 7 18. Defendant City of Cathedral is a California city that may be served with process
8 through its city clerk. The city clerk may be found at 68700 Avenida Lalo Guerrero,
9 Cathedral City, CA 92234.
- 10 19. Defendant City of Ceres is a California city that may be served with process
11 through its city clerk. The city clerk may be found at 2720 Second St., Ceres, CA
12 95307.
- 13 20. Defendant City of Chico is a California city that may be served with process
14 through its city clerk. The city clerk may be found at 411 Main St., Chico, CA 95928.
- 15 21. Defendant City of Chula Vista is a California city that may be served with
16 process through its city clerk. The city clerk may be found at 276 Fourth Ave., Chula
17 Vista, CA 91910.
- 18 22. Defendant City of Citrus Heights is a California city that may be served with
19 process through its city clerk. The city clerk may be found at 6237 Fountain Square
20 Dr., Citrus Heights, CA 95621.
- 21 23. Defendant City of Claremont is a California city that may be served with
22 process through its city clerk. The city clerk may be found at 207 Harvard Ave.,
23 Claremont, CA 91711.
- 24 24. Defendant City of Colton is a California city that may be served with process
25 through its city clerk. The city clerk may be found at 650 N. La Cadena Dr., Colton,
26 CA 92403.
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1 25. Defendant City of Compton is a California city that may be served with process
2 through its city clerk. The city clerk may be found at 700 N. Bullis Rd., Compton, CA
3 90220.

4 26. Defendant City of Covina is a California city that may be served with process
5 through its city clerk. The city clerk may be found at 125 E. College St., Covina, CA
6 91723-2199.

7 27. Defendant City of Cudahy is a California city that may be served with process
8 through its city clerk. The city clerk may be found at 5220 Santa Ana St., Cudahy, CA
9 90201.

10 28. Defendant Culver City is a California city that may be served with process
11 through its city clerk. The city clerk may be found at 9770 Culver Blvd., Culver City,
12 CA 90232.

13 29. Defendant City of Cupertino is a California city that may be served with
14 process through its city clerk. The city clerk may be found at 10300 Torre Ave.,
15 Cupertino, CA 95014-3202.

16 30. Defendant Daly City is a California city that may be served with process
17 through its city clerk. The city clerk may be found at 333 90th St., Daly City, CA
18 94015.

19 31. Defendant City of Desert Hot Springs is a California city that may be served
20 with process through its city clerk. The city clerk may be found at 65-950 Pierson
21 Blvd. Desert Hot Springs, CA 92240.

22 32. Defendant City of Dinuba is a California city that may be served with process
23 through its city clerk. The city clerk may be found at 405 East Ave. 416, Dinuba, CA
24 93618.

25 33. Defendant City of Downey is a California city that may be served with process
26 through its city clerk. The city clerk may be found at 11111 Brookshire Ave., Downey,
27 CA 90241.

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- 1 34. Defendant City of East Palo Alto is a California city that may be served with
2 process through its city clerk. The city clerk may be found at 2415 University Ave.,
3 East Palo Alto, CA 94303.
- 4 35. Defendant City of El Cerrito is a California city that may be served with
5 process through its city clerk. The city clerk may be found at 10890 San Pablo Ave.,
6 El Cerrito, CA 94530-2323.
- 7 36. Defendant City of El Monte is a California city that may be served with process
8 through its city clerk. The city clerk may be found at 11333 Valley Blvd., El Monte,
9 CA 91731.
- 10 37. Defendant City of El Segundo is a California city that may be served with
11 process through its city clerk. The city clerk may be found at 350 Main St., El
12 Segundo, CA 90245-3895
- 13 38. Defendant City of Emeryville is a California city that may be served with
14 process through its city clerk. The city clerk may be found at 1333 Park Ave.,
15 Emeryville, CA 94608
- 16 39. Defendant City of Eureka is a California city that may be served with process
17 through its city clerk. The city clerk may be found at 531 K St # 208, Eureka, CA
18 95501-1146.
- 19 40. Defendant City of Exeter is a California city that may be served with process
20 through its city clerk. The city clerk may be found at 137 North F St., Exeter, CA
21 93221-1629.
- 22 41. Defendant City of Fairfax is a California city that may be served with process
23 through its city clerk. The city clerk may be found at 142 Bolinas Rd., Fairfax, CA
24 94930.
- 25 42. Defendant City of Fairfield is a California city that may be served with process
26 through its city clerk. The city clerk may be found at 1000 Webster St. # 4, Fairfield,
27 CA 94533.
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- 1 43. Defendant City of Gardena is a California city that may be served with process
2 through its city clerk. The city clerk may be found at 1700 West 162nd St., Gardena,
3 CA 90247.
- 4 44. Defendant City of Gilroy is a California city that may be served with process
5 through its city clerk. The city clerk may be found at 7351 Rosanna St., Gilroy, CA
6 95020.
- 7 45. Defendant City of Glendale is a California city that may be served with process
8 through its city clerk. The city clerk may be found at 613 E. Broadway, Glendale, CA
9 91206.
- 10 46. Defendant City of Gonzales is a California city that may be served with process
11 through its city manager/city clerk. The city manager/city clerk may be found at 147
12 4th St., Gonzales, CA 93926.
- 13 47. Defendant City of Greenfield is a California city that may be served with
14 process through its city clerk. The city clerk may be found at 45 El Camino Real,
15 Greenfield, CA 93927-5633.
- 16 48. Defendant City of Grover Beach is a California city that may be served with
17 process through its city clerk. The city clerk may be found at 156 S. Eighth St., Grover
18 Beach, CA 93433.
- 19 49. Defendant City of Guadalupe is a California city that may be served with
20 process through its city clerk. The city clerk may be found at 918 Obispo St.,
21 Guadalupe, CA 93434-1451.
- 22 50. Defendant City of Gustine is a California city that may be served with process
23 through its city clerk. The city clerk may be found at 682 3rd Ave., Gustine, CA
24 95322-1102.
- 25 51. Defendant City of Hawthorne is a California city that may be served with
26 process through its city clerk. The city clerk may be found at 4455 W. 126th St.,
27 Hawthorne, CA 90250.
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1 52. Defendant City of Hayward is a California city that may be served with process
2 through its city clerk. The city clerk may be found at 777 B St., Hayward, CA 94541-
3 5007.

4 53. Defendant City of Hercules is a California city that may be served with process
5 through its city clerk. The city clerk may be found at 111 Civic Dr., Hercules, CA
6 94547.

7 54. Defendant City of Hermosa Beach is a California city that may be served with
8 process through its city clerk. The city clerk may be found at 1315 Valley Dr.,
9 Hermosa Beach, CA 90254.

10 55. Defendant City of Holtville is a California city that may be served with process
11 through its city clerk. The city clerk may be found at 121 West 5th St., Holtville, CA
12 92250.

13 56. Defendant City of Huntington Park is a California city that may be served with
14 process through its city clerk. The city clerk may be found at 6550 Miles Ave. # 145,
15 Huntington Park, CA 90255.

16 57. Defendant City of Huntington Beach is a California city that may be served
17 with process through its city clerk. The city clerk may be found at 2000 Main St.,
18 Huntington Beach, CA 92648

19 58. Defendant City of Huron is a California city that may be served with process
20 through its city clerk. The city clerk may be found at 36311 South Lassen Ave.,
21 Huron, CA 93234.

22 59. Defendant City of Indio is a California city that may be served with process
23 through its city clerk. The city clerk may be found at 100 Civic Center Mall, Indio, CA
24 92201.

25 60. Defendant City of Inglewood is a California city that may be served with
26 process through its city clerk. The city clerk may be found at One Manchester Blvd.,
27 Inglewood, CA 90301.

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- 1 61. Defendant City of Irwindale is a California city that may be served with process
2 through its city clerk. The city clerk may be found at 5050 North Irwindale Ave.,
3 Irwindale, CA 91706.
- 4 62. Defendant City of La Habra is a California city that may be served with process
5 through its city clerk. The city clerk may be found at 201 East La Habra Blvd., La
6 Habra, CA 90631.
- 7 63. Defendant City of Lakewood is a California city that may be served with
8 process through its city clerk. The city clerk may be found at Lakewood City Hall,
9 5050 Clark Ave., Lakewood, CA 90712.
- 10 64. Defendant City of La Palma is a California city that may be served with process
11 through its city clerk. The city clerk may be found at 7822 Walker St., La Palma, CA
12 90623.
- 13 65. Defendant City of La Verne is a California city that may be served with process
14 through its city clerk. The city clerk may be found at 3660 "D" St., La Verne, CA
15 91750.
- 16 66. Defendant City of Lawndale is a California city that may be served with
17 process through its city clerk. The city clerk may be found at 14717 Burin Ave.,
18 Lawndale, CA 90260.
- 19 67. Defendant City of Lindsay is a California city that may be served with process
20 through its city clerk. The city clerk may be found at 251 E. Honolulu St., Lindsay,
21 CA 93247.
- 22 68. Defendant City of Long Beach is a California city that may be served with
23 process through its city clerk. The city clerk may be found at 333 W. Ocean Blvd.,
24 Long Beach, CA 90802.
- 25 69. Defendant City of Los Alamitos is a California city that may be served with
26 process through its city clerk. The city clerk may be found at 3191 Katella Ave., Los
27 Alamitos, CA 90720-5600.
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- 1 70. Defendant City of Los Altos is a California city that may be served with
2 process through its city clerk. The city clerk may be found at One North San Antonio
3 Rd., Los Altos, CA 94022.
- 4 71. Defendant City of Los Angeles is a California city that may be served with
5 process through its city clerk. The city clerk may be found at 555 Ramirez St., #320,
6 Los Angeles, CA 90012.
- 7 72. Defendant County of Los Angeles is a California county that may be served
8 with process through its county clerk. The county clerk may be found at 12400
9 Imperial Highway, Norwalk, CA 90650.
- 10 73. Defendant City of Lynwood is a California city that may be served with process
11 through its city clerk. The city clerk may be found at 11330 Bullis Rd., Lynwood, CA
12 90262.
- 13 74. Defendant City of Malibu is a California city that may be served with process
14 through its city clerk. The city clerk may be found at 23815 Stuart Ranch Rd., Malibu,
15 CA 90265.
- 16 75. Defendant City of Mammoth Lakes is a California city that may be served with
17 process through its city clerk. The city clerk may be found at 437 Old Mammoth Rd.,
18 Suite R, Mammoth Lakes, CA 93546.
- 19 76. Defendant City of Maywood is a California city that may be served with
20 process through its city clerk. The city clerk may be found at 4319 Slauson Ave.,
21 Maywood, CA 90270-2851.
- 22 77. Defendant City of Menlo Park is a California city that may be served with
23 process through its city clerk. The city clerk may be found at 701 Laurel St., Menlo
24 Park, CA 94025.
- 25 78. Defendant City of Modesto is a California city that may be served with process
26 through its city clerk. The city clerk may be found at 1010 10th St., Modesto, CA
27 95354.
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- 1 79. Defendant City of Montclair is a California city that may be served with
2 process through its city clerk. The city clerk may be found at 5111 Benito St.,
3 Montclair, CA 91763.
- 4 80. Defendant City of Monterey is a California city that may be served with process
5 through its city clerk. The city clerk may be found at 580 Pacific St., Monterey, CA
6 93940.
- 7 81. Defendant City of Monterey Park is a California city that may be served with
8 process through its city clerk. The city clerk may be found at 320 West Newmark
9 Ave., Monterey Park, CA 91754.
- 10 82. Defendant City of Moreno Valley is a California city that may be served with
11 process through its city clerk. The city clerk may be found at 14177 Frederick St.,
12 Moreno Valley, CA 92553.
- 13 83. Defendant City of Mountain View is a California city that may be served with
14 process through its city clerk. The city clerk may be found at 500 Castro St., Mountain
15 View, CA 94039.
- 16 84. Defendant City of Norwalk is a California city that may be served with process
17 through its city clerk. The city clerk may be found at 12700 Norwalk Blvd., Norwalk,
18 CA 90650.
- 19 85. Defendant City of Oakland is a California city that may be served with process
20 through its city clerk. The city clerk may be found at 1 Frank H. Ogawa Plz. #101,
21 Oakland, CA 94612.
- 22 86. Defendant City of Orange Cove is a California city that may be served with
23 process through its city clerk. The city clerk may be found at 633 6th St., Orange Cove,
24 CA 93646-2451.
- 25 87. Defendant City of Oroville is a California city that may be served with process
26 through its city clerk. The city clerk may be found at 1735 Montgomery St., Oroville,
27 CA 95965.
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- 1 88. Defendant City of Pacific Grove is a California city that may be served with
2 process through its city clerk. The city clerk may be found at 300 Forest Ave., Pacific
3 Grove, CA 93950.
- 4 89. Defendant City of Palm Springs is a California city that may be served with
5 process through its city clerk. The city clerk may be found at 3200 East Tahquitz
6 Canyon Way, Palm Springs, CA 92262.
- 7 90. Defendant City of Palo Alto is a California city that may be served with process
8 through its city clerk. The city clerk may be found at 250 Hamilton Ave., Palo Alto,
9 CA 94301.
- 10 91. Defendant City of Paramount is a California city that may be served with
11 process through its city clerk. The city clerk may be found at 16400 Colorado Ave.,
12 Paramount, CA 90723-5050.
- 13 92. Defendant City of Pasadena is a California city that may be served with process
14 through its city clerk. The city clerk may be found at Room S228, 100 N. Garfield
15 Ave., Pasadena, CA 91101-1782.
- 16 93. Defendant City of Pico Rivera is a California city that may be served with
17 process through its city clerk. The city clerk may be found at 6615 Passons Blvd., Pico
18 Rivera, CA 90660-1016.
- 19 94. Defendant City of Piedmont is a California city that may be served with process
20 through its city clerk. The city clerk may be found at 120 Vista Ave., Piedmont, CA
21 94611.
- 22 95. Defendant City of Pinole is a California city that may be served with process
23 through its city clerk. The city clerk may be found at 2131 Pear St., Pinole, CA 94564.
- 24 96. Defendant City of Placentia is a California city that may be served with process
25 through its city clerk. The city clerk may be found at 401 East Chapman Ave.,
26 Placentia, CA 92870.
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- 1 97. Defendant City of Pleasant Hill is a California city that may be served with
2 process through its city clerk. The city clerk may be found at 100 Gregory Ln.,
3 Pleasant Hill, CA 94523.
- 4 98. Defendant City of Pomona is a California city that may be served with process
5 through its city clerk. The city clerk may be found at 505 S. Garey Ave., Pomona, CA
6 91766.
- 7 99. Defendant City of Port Hueneme is a California city that may be served with
8 process through its city clerk. The city clerk may be found at 250 N. Ventura Rd., Port
9 Hueneme, CA 93041.
- 10 100. Defendant City of Porterville is a California city that may be served with
11 process through its city clerk. The city clerk may be found at 291 North Main St.,
12 Porterville, CA 93257.
- 13 101. Defendant City of Rancho Palos Verdes is a California city that may be served
14 with process through its city clerk. The city clerk may be found at 30940 Hawthorne
15 Blvd., Rancho Palos Verdes, CA 90275.
- 16 102. Defendant City of Redondo Beach is a California city that may be served with
17 process through its city clerk. The city clerk may be found at 415 Diamond St.,
18 Redondo Beach, CA 90277.
- 19 103. Defendant Redwood City is a California city that may be served with process
20 through its city clerk. The city clerk may be found at 1017 Middlefield Rd., Redwood
21 City, CA 94063.
- 22 104. Defendant City of Rialto is a California city that may be served with process
23 through its city clerk. The city clerk may be found at City Hall, 150 S. Palm Ave.,
24 Rialto, CA 92376.
- 25 105. Defendant City of Richmond is a California city that may be served with
26 process through its city clerk. The city clerk may be found at 450 Civic Center Plaza,
27 Richmond, CA 94804.
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- 1 106. Defendant City of Riverside is a California city that may be served with process
2 through its city clerk. The city clerk may be found at 3900 Main St., Riverside, CA
3 92522.
- 4 107. Defendant City of Sacramento is a California city that may be served with
5 process through its city clerk. The city clerk may be found at 915 I St., Sacramento,
6 CA 95814
- 7 108. Defendant City of Salinas is a California city that may be served with process
8 through its city clerk. The city clerk may be found at 200 Lincoln Ave., Salinas, CA
9 93901.
- 10 109. Defendant City of San Bernardino is a California city that may be served with
11 process through its city clerk. The city clerk may be found at 300 N. "D" St., San
12 Bernardino, CA 92418.
- 13 110. Defendant City of San Buenaventura (Ventura) is a California city that may be
14 served with process through its city clerk. The city clerk may be found at 501 Poli St.,
15 Ventura, CA 93001.
- 16 111. Defendant City of San Francisco is a California city that may be served with
17 process through its city clerk. The city clerk may be found at 1 Dr. Carlton B. Goodlett
18 Pl., San Francisco, CA 94102.
- 19 112. Defendant City of San Gabriel is a California city that may be served with
20 process through its city clerk. The city clerk may be found at 425 S. Mission Dr., San
21 Gabriel, CA 91776.
- 22 113. Defendant City of San Jose is a California city that may be served with process
23 through its city clerk. The city clerk may be found at San Jose City Hall, 200 East
24 Santa Clara St., San Jose, CA 95113.
- 25 114. Defendant City of San Leandro is a California city that may be served with
26 process through its city clerk. The city clerk may be found at 901 East 14th St., San
27 Leandro, CA 94577.
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- 1 115. Defendant City of San Luis Obispo is a California city that may be served with
2 process through its city clerk. The city clerk may be found at 990 Palm St., San Luis
3 Obispo, CA 93401.
- 4 116. Defendant City of San Marino is a California city that may be served with
5 process through its city clerk. The city clerk may be found at 2200 Huntington Dr.,
6 San Marino, CA 91108.
- 7 117. Defendant City of San Pablo is a California city that may be served with
8 process through its city clerk. The city clerk may be found at 13831 San Pablo Ave.,
9 San Pablo, CA 94806.
- 10 118. Defendant City of Sanger is a California city that may be served with process
11 through its city clerk. The city clerk may be found at 1700 7th St., Sanger, CA 93657.
- 12 119. Defendant City of Santa Ana is a California city that may be served with
13 process through its city clerk. The city clerk may be found at City Hall, 20 Civic
14 Center Plaza, Santa Ana, CA 92701.
- 15 120. Defendant City of Santa Barbara is a California city that may be served with
16 process through its city clerk. The city clerk may be found at City Hall, 735 Anacapa
17 St., Santa Barbara, CA 93101.
- 18 121. Defendant City of Santa Cruz is a California city that may be served with
19 process through its city clerk. The city clerk may be found at City Hall, 809 Center St.,
20 Santa Cruz, CA 95060.
- 21 122. Defendant City of Santa Monica is a California city that may be served with
22 process through its city clerk. The city clerk may be found at 1685 Main St., Santa
23 Monica, CA 90401.
- 24 123. Defendant City of Seal Beach is a California city that may be served with
25 process through its city clerk. The city clerk may be found at 211 8th St., Seal Beach,
26 CA 90740.
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- 1 124. Defendant City of Seaside is a California city that may be served with process
2 through its city clerk. The city clerk may be found at City Hall, 440 Harcourt Ave.,
3 Seaside, CA 93955-4798.
- 4 125. Defendant City of Sierra Madre is a California city that may be served with
5 process through its city clerk. The city clerk may be found at 232 W. Sierra Madre
6 Blvd., Sierra Madre, CA 91024.
- 7 126. Defendant City of Soledad is a California city that may be served with process
8 through its city clerk. The city clerk may be found at 248 Main St., Soledad, CA
9 93960-2619.
- 10 127. Defendant City of South Pasadena is a California city that may be served with
11 process through its city clerk. The city clerk may be found at 1414 Mission St., South
12 Pasadena, CA 91030.
- 13 128. Defendant City of Stanton is a California city that may be served with process
14 through its city clerk. The city clerk may be found at 7800 Katella Ave., Stanton, CA
15 90680.
- 16 129. Defendant City of Stockton is a California city that may be served with process
17 through its city clerk. The city clerk may be found at 425 N. El Dorado St., Stockton,
18 CA 95202.
- 19 130. Defendant City of Sunnyvale is a California city that may be served with
20 process through its city clerk. The city clerk may be found at Sunnyvale City Hall, 456
21 W. Olive Ave., Sunnyvale, CA 94086.
- 22 131. Defendant City of Torrance is a California city that may be served with process
23 through its city clerk. The city clerk may be found at City Hall, 3031 Torrance Blvd.,
24 Torrance, CA 90503.
- 25 132. Defendant City of Tulare is a California city that may be served with process
26 through its city clerk. The city clerk may be found at City Hall, 411 East Kern Ave.,
27 Tulare, CA 93274.
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1 133. Defendant City of Waterford is a California city that may be served with
2 process through its city clerk. The city clerk may be found at City Hall, 312 E St.,
3 Waterford, CA 95386.

4 134. Defendant City of Watsonville is a California city that may be served with
5 process through its city clerk. The city clerk may be found at City Hall, 215 Union St.,
6 Watsonville, CA 95076.

7 135. Defendant City of Westminster is a California city that may be served with
8 process through its city clerk. The city clerk may be found at the Civic Center, 8200
9 Westminster Blvd., Westminster, CA 92683.

10 136. Defendant City of Whittier is a California city that may be served with process
11 through its city clerk. The city clerk may be found at City Hall, 13230 Penn St.,
12 Whittier, CA 90602.

13 137. Defendant City of Winters is a California city that may be served with process
14 through its city clerk. The city clerk may be found at Winters City Hall, 318 First St.,
15 Winters, CA 95694.

16 138. Defendant City of Woodlake is a California city that may be served with
17 process through its city clerk. The city clerk may be found at City Hall, 350 N.
18 Valencia Blvd., Woodlake, CA 93286.

19 139. The true names and capacities of the Defendants sued herein as DOE
20 DEFENDANTS 1 through 50, inclusive, are currently unknown to Plaintiff, who
21 therefore sues such Defendants by fictitious names. Each of the Defendants designated
22 herein as a DOE is legally responsible for the unlawful acts alleged herein. Plaintiff
23 will seek leave of Court to amend the Complaint to reflect the true names and
24 capacities of the DOE Defendants when such identities become known.

25 140. Defendants named in paragraphs 4 through 138 inclusive are sometimes
26 hereafter referred to as “cities” or “defendants” when speaking of the defendants
27 generally, including defendant Counties.
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BACKGROUND FACTS

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141. Plaintiff is the defendant in a series of lawsuits pending in various Federal District Courts and consolidated in a Multi-District Litigation proceeding in the United State District Court for the Northern District of Illinois before the Honorable Amy J. St. Eve, case No. 1:10-cv-02278. The lawsuits arose from the payment, by New Cingular, to the defendant cities in this action, of taxes New Cingular erroneously believed to be due on wireless data services providing internet access.

142. These taxes were not, in fact, due to the defendant cities and pursuant to a Settlement Agreement and upon order of the Court after preliminary approval of such agreement, New Cingular has now made a series of claims for the benefit of the settlement class for refunds of the amounts erroneously paid to these cities. With respect to the claims at issue here for refunds of these taxes, the issue arose as set forth below.

143. The Internet Tax Freedom Act, 47 U.S.C. § 151 (1998), as amended, imposed a national moratorium on state and local government taxation on internet access. “No State or political subdivision thereof shall impose any of the following taxes during the period beginning November 1, 2003, and ending November 1, 2014: ... (1) Taxes on Internet access.”

144. Under the Internet Tax Freedom Act (“ITFA”), the phrase “internet access” means: “a service that enables users to connect to the Internet to access content, information, or other services offered over the Internet; (B) includes the purchase, use or sale of telecommunications by a provider of a service described in subparagraph (A) to the extent such telecommunications are purchased, used or sold.-- (i) to provide such service; or (ii) to otherwise enable users to access content, information or other services offered over the Internet[.]”

145. Many of the defendants have additional prohibitions in their own city ordinances prohibiting the taxes in question.

1 146. New Cingular erroneously charged its customers state and/or local tax on
2 internet access on its monthly bills in California and paid those taxes to the defendant
3 cities. Such Internet Access Services included Plan Category and Primary
4 Features/Characteristics as follows:

- 5 • **Data Connect Plans** – Web access and ability to send and receive
6 Internet e-mail through a computer equipped with a laptop data card
- 7 • **Smart-phone Data Features “Bolt-on”** – Web access and ability to
8 send and receive Internet email.
- 9 • **Smart-phone Standalone Data Plans** – Web access and ability to send
10 and receive Internet email.
- 11 • **iPhone Data Plans** – Web access and ability to send and receive
12 Internet e-mail.
- 13 • **Personal Blackberry Plans** – Web access and ability to send and
14 receive Internet e-mail; also includes access to Blackberry APN, which
15 provides push e-mail, and contacts/calendar synchronization through
16 RIM server.
- 17 • **Enterprise Smartphone Plans (using RIM/Blackberry, Goodlink, or
18 Microsoft application provider)** – Same as Personal Blackberry plans,
19 and also provides enterprise customer’s end users the ability to send and
20 receive internal and Internet e-mail to and from e-mail addresses
21 provided by the enterprise customer.

22 All of the taxes collected by New Cingular were remitted to the defendant cities.

23 147. In accordance with Cal. Gov. Code §§ 905 and/or § 935, New Cingular has
24 filed claims for refunds of the erroneously charged and remitted and paid taxes to the
25 California cities named in this complaint and sent separate notice of such claims to the
26 City Clerks of such cities. These claims were joined in by the Settlement Class.

27 **COMPLIANCE WITH THE PRESENTATION OF CLAIMS REQUIREMENT**

28 148. Specifically, on or about November 9, 2010, New Cingular filed requests for
refunds with the defendant cities as set forth in the table below. Each city defendant
has either declined the refund by letter (where so indicated), or has refused to issue a
refund irrespective of whether it has issued a denial letter.

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City	Decline of Refund	Date of Decline	Refund
Alameda	Yes	1/6/2011	No
Alameda Cty.			
Albany	No	N/A	No
Alhambra	Yes	12/22/2010	No
Arcadia	No	N/A	No
Arcata	Yes	12/8/2010	No
Baldwin Park	Yes	12/28/2010	No
Bell	No	N/A	No
Bellflower	Yes	12/27/2010	No
Benecia	Yes	12/24/2010	No
Berkeley	Yes	12/7/2010	No
Burbank	Yes	12/6/2010	No
Calabasas	Yes	11/29/2010	No
Cathedral			No
Ceres			No
Chico	Yes	2/3/2011	No
Chula Vista	Yes	12/29/2011	No
Citrus Heights	No	N/A	No
Claremont	No	N/A	No
Colton	No	N/A	No
Compton	Yes	12/16/2010	No
Covina	No	N/A	No
Cudahy	No	N/A	No
Culver City	Yes	12/17/2010	No
Cupertino	Yes	12/8/2010	No
Daly City	Yes	12/30/2010	No
Desert Hot Springs	Yes	12/30/2010	No
Dinuba	Yes	12/16/2010	No
Downey	Yes	12/21/2010	No
East Palo Alto	Yes	2/7/2011	No
El Cerrito	Yes	12/30/2010	No
El Monte	No	N/A	No
El Segundo	Yes	12/20/2010	No
Emeryville	Yes	12/15/2010	No
Eureka	No	N/A	No
Exeter	No	N/A	No
Fairfax	No	N/A	No
Fairfield	Yes	12/28/2010	No
Gardena	Yes	1/5/2011	No
Gilroy	Yes	12/3/2010	No

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Glendale	Yes	12/8/2010	No
Gonzales	No	N/A	No
Greenfield	No	N/A	No
Grover Beach	No	N/A	No
Guadalupe	No	N/A	No
Gustine	No	N/A	No
Hawthorne	No	N/A	No
Hayward	Yes	12/16/2010	No
Hercules	No	N/A	No
Hermosa Beach	Yes	12/30/2010	No
Holtville	No	N/A	No
Huntington Park	Yes	12/22/2010	No
Huntington Beach	Yes	12/22/2010	No
Huron	No	N/A	No
Indio	Yes	12/30/2010	No
Inglewood	Yes	12/13/2010	No
Irwindale	Yes	1/5/2011	No
La Habra	Yes	2/8/2011	No
Lakewood	Yes	12/21/2010	No
La Palma	No	N/A	No
La Verne	No	N/A	No
Lawndale	Yes	12/21/2010	No
Lindsey	No	N/A	No
Long Beach	Yes	12/14/2010	No
Los Alamitos	Yes	12/3/2010	No
Los Altos	Yes	12/3/2010	No
Los Angeles	Yes	12/8/2010	No
Los Angeles Cty.	Yes	12/20/2010	No
Lynwood	Yes	1/5/2011	No
Malibu	Yes	1/11/2010	No
Mammoth Lakes	Yes	12/7/2010	No
Maywood	No	N/A	No
Menlo Park	Yes	1/10/2011	No
Modesto	Yes	1/12/2011	No
Montclair	Yes	12/14/2010	No
Monterey	Yes	12/10/2010	No
Monterey Park	Yes	12/16/2010	No
Moreno Valley	Yes	12/23/2010	No
Mountain View	Yes	12/7/2010	No
Norwalk	Yes	12/17/2010	No
Oakland	No	N/A	No
Orange Cove	No	N/A	No
Oroville	No	N/A	No

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Pacific Grove	Yes	1/3/2011	No
Palm Springs	No	N/A	No
Palo Alto	Yes	12/9/2010	No
Paramount	Yes	12/29/2010	No
Pasadena	Yes	12/8/2010	No
Pico Rivera	Yes	12/18/2010	No
Piedmont	No	N/A	No
Pinole	Yes	12/17/2010	No
Placentia	Yes	1/6/2011	No
Pleasant Hill	Yes	12/8/2010	No
Pomona	Yes	12/21/2010	No
Port Hueneme	Yes	12/16/2010	No
Porterville	No	N/A	No
Rancho Palos Verdes	Yes	12/16/2010	No
Redondo Beach	Yes	12/16/2010	No
Redwood City	Yes	12/7/2010	No
Rialto	No	N/A	No
Richmond	Yes	12/22/2010	No
Riverside	Yes	12/1/2010	No
Sacramento	Yes	12/1/2010	No
Salinas	Yes	12/8/2010	No
San Bernardino	Yes	12/9/2010	No
San Buenaventura (Ventura)	Yes	12/7/2010	No
San Francisco	Yes	1/23/2011	No
San Gabriel	No	N/A	No
San Jose	Yes	12/6/2010	No
San Leandro	Yes	12/22/2010	No
San Luis Obispo	Yes	12/3/2010	No
San Marino	Yes	12/16/2010	No
San Pablo	Yes	12/9/2010	No
Sanger	No	N/A	No
Santa Ana	Yes	12/9/2010	No
Santa Barbara	Yes	12/22/2010	No
Santa Cruz	Yes	12/14/2010	No
Santa Monica	Yes	12/9/2010	No
Seal Beach	Yes	12/8/2010	No
Seaside	Yes	12/15/2010	No
Sierra Madre	Yes	12/3/2010	No
Soledad	No	N/A	No
South Pasadena	Yes	1/20/2011	No
Stanton	No	N/A	No
Stockton	No	N/A	No

Sunnyvale	Yes	12/7/2010 & 4/6/2011	No
Torrance	Yes	12/6/2010	No
Tulare	No	N/A	No
Waterford	Yes	11/18/2010	No
Watsonville	Yes	12/6/2010	No
Westminster	No	N/A	No
Whittier	Yes	1/7/2011	No
Winters	No	N/A	No
Woodlake	No	N/A	No

FIRST CAUSE OF ACTION AGAINST THE CITY OF ALAMEDA, CALIFORNIA

AND DOES 1-50

149. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

150. On or about November 9, 2010, New Cingular filed a refund request, joined in by the Settlement Class, with the City of Alameda, California based upon the city's Municipal Code, including but not limited to, Section 3-59.17

151. That refund claim sought refunds for the maximum period permitted by the applicable statute of limitations.

152. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

153. The City of Alameda declined that refund claim by letter.

154. This lawsuit is brought within the six month time period permitted under Cal. Gov. Code § 912.4.

155. The city's failure to refund the erroneously paid taxes is wrongful and is in violation of its municipal code as well as state law and other binding authorities.

156. Plaintiffs seek a refund of all taxes erroneously collected by the City of Alameda for the maximum time permitted by law.

SECOND CAUSE OF ACTION AGAINST THE COUNTY OF ALAMEDA,

CALIFORNIA AND DOES 1-50

157. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

1 158. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Alameda County, California based upon the County's
3 Ordinance Code, including but not limited to, Section 2-12.170

4 159. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 160. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 161. The County of Alameda declined that refund claim and has failed to issue a
8 refund.

9 162. This lawsuit is brought within the six month time period permitted under Cal.
10 Gov. Code § 912.4.

11 163. The county's failure to refund the erroneously paid taxes is wrongful and is in
12 violation of its own ordinance code as well as state law and other binding authorities.

13 164. Plaintiffs seek a refund of all taxes erroneously collected by the County of
14 Alameda for the maximum time permitted by law.

15 **THIRD CAUSE OF ACTION AGAINST THE CITY OF ALBANY, CALIFORNIA**

16 **AND DOES 1-50**

17 165. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth
18 herein.

19 166. On or about November 9, 2010, New Cingular filed a refund request, joined in
20 by the Settlement Class, with Albany, California based upon the city's Municipal
21 Code, including but not limited to, Section 2.12.170.

22 167. That refund claim sought refunds for the maximum period permitted by the
23 applicable statute of limitations.

24 168. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

25 169. The City of Albany has failed to issue a refund within 45 days.

26 170. This lawsuit is brought within the six month time period permitted under Cal.
27 Gov. Code § 912.4.

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1 171. The city's failure to refund the erroneously paid taxes is wrongful and is in
2 violation of its municipal code as well as state law and other binding authorities.

3 172. Plaintiffs seek a refund of all taxes erroneously collected by the City of Albany
4 for the maximum time permitted by law.

5 **FOURTH CAUSE OF ACTION AGAINST THE CITY OF ALHAMBRA,**

6 **CALIFORNIA AND DOES 1-50**

7 173. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 174. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with Alhambra, California based upon the city's Municipal
10 Code, including but not limited to, Section 3.16.080.

11 175. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 176. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 177. The City of Alhambra declined that refund claim by letter.

15 178. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 179. The city's failure to refund the erroneously paid taxes is wrongful and is in
18 violation of its municipal code as well as state law and other binding authorities.

19 180. Plaintiffs seek a refund of all taxes unlawfully collected by the City of
20 Alhambra for the maximum time permitted by law.

21 **FIFTH CAUSE OF ACTION AGAINST THE CITY OF ARCADIA, CALIFORNIA**

22 **AND DOES 1-50**

23 181. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 182. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Arcadia, California based upon the city's Municipal
26 Code, § 2679.

27 183. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 184. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 185. The City of Arcadia has failed to issue a refund within 45 days.

3 186. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 187. The city's denial of the refund claim is wrongful and is in violation of the
6 City's municipal code, state law and other binding authorities.

7 188. Plaintiffs seek a refund of all taxes unlawfully collected by the City of Arcadia
8 for the maximum time permitted by law.

9 **SIXTH CAUSE OF ACTION AGAINST THE CITY OF ARCATA, CALIFORNIA AND**

10 **DOES 1-50**

11 189. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 190. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Arcata, California based upon the city's Municipal Code,
14 including but not limited to, Section 2641.

15 191. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 192. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 193. The City of Arcata declined that refund claim by letter.

19 194. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 195. The city's denial of the refund claim is wrongful and is in violation of the
22 City's municipal code, state law and other binding authorities.

23 196. Plaintiffs seek a refund of all taxes unlawfully collected by the City of Arcata
24 for the maximum time permitted by law.

25 **SEVENTH CAUSE OF ACTION AGAINST THE CITY OF BALDWIN PARK,**

26 **CALIFORNIA AND DOES 1-50**

27 197. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

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1 198. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Baldwin Park, California based upon the city's Municipal
3 Code, including but not limited to, Section 35.108.

4 199. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 200. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 201. The City of Baldwin Park declined that refund claim by letter.

8 202. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 203. The city's denial of the refund claim is wrongful and is in violation of the
11 City's municipal code, state law and other binding authorities.

12 204. Plaintiffs seek a refund of all taxes unlawfully collected by the City of Baldwin
13 Park for the maximum time permitted by law.

14 **EIGHTH CAUSE OF ACTION AGAINST THE CITY OF BELL, CALIFORNIA AND**

15 **DOES 1-50**

16 205. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 206. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Bell, California based upon the city's Municipal Code.

19 207. That refund claim sought refunds for the maximum period permitted by the
20 applicable statute of limitations.

21 208. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

22 209. Bell, California has failed to issue a refund within 45 days.

23 210. This lawsuit is brought within the six month time period permitted under Cal.
24 Gov. Code § 912.4.

25 211. The city's denial of the refund claim is wrongful and is in violation of the city's
26 municipal code, state law, and other binding authorities.

27 212. Plaintiffs seek a refund of all taxes unlawfully collected by Bell, California, for
28 the maximum time permitted by law.

1 **NINTH CAUSE OF ACTION AGAINST THE CITY OF BELLFLOWER,**

2 **CALIFORNIA AND DOES 1-50**

3 213. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 214. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with Bellflower, California based upon the city’s Municipal
6 Code, including but not limited to, Section 3.20.130.

7 215. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 216. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 217. Bellflower, California declined that refund claim by letter.

11 218. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 219. The city’s denial of the refund claim is wrongful and is in violation of the city’s
14 municipal code, state law, and other binding authorities.

15 220. Plaintiffs seek a refund of all taxes unlawfully collected by Bellflower,
16 California, for the maximum time permitted by law.

17 **TENTH CAUSE OF ACTION AGAINST THE CITY OF BENICIA, CALIFORNIA**

18 **AND DOES 1-50**

19 221. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

20 222. On or about November 9, 2010, New Cingular filed a refund request, joined in
21 by the Settlement Class, with Benicia, California based upon the city’s Municipal
22 Code, including but not limited to, Section 3.25.240.

23 223. That refund claim sought refunds for the maximum period permitted by the
24 applicable statute of limitations.

25 224. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

26 225. Benecia, California declined that refund claim by letter.

27 226. This lawsuit is brought within the six month time period permitted under Cal.
28 Gov. Code § 912.4.

1 227. The city's denial of the refund claim is wrongful and is in violation of the
2 City's municipal code, state law and other binding authorities.

3 228. Plaintiffs seek a refund of all taxes unlawfully collected by Benecia, California,
4 for the maximum time permitted by law.

5 **ELEVENTH CAUSE OF ACTION AGAINST THE CITY OF BERKELEY,**

6 **CALIFORNIA AND DOES 1-50**

7 229. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 230. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with the City of Berkeley, California.

10 231. The refund request was based upon the city's Municipal Code, including but
11 not limited to, Section 7.70.140.

12 232. That refund claim sought refunds for the maximum period permitted by the
13 applicable statute of limitations.

14 233. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

15 234. Berkeley, California declined that refund claim by letter.

16 235. This lawsuit is brought within the six month time period permitted under Cal.
17 Gov. Code § 912.4.

18 236. The city's denial of the refund claim is wrongful and is in violation of the city's
19 municipal code, state law, and other binding authorities.

20 237. Plaintiffs seek a refund of all taxes unlawfully collected by Berkeley,
21 California, for the maximum time permitted by law.

22 **TWELFTH CAUSE OF ACTION AGAINST THE CITY OF BURBANK,**

23 **CALIFORNIA AND DOES 1-50**

24 238. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

25 239. On or about November 9, 2010, New Cingular filed a refund request, joined in
26 by the Settlement Class, with the City of Burbank, California based upon the city's
27 Municipal Code, including but not limited to, Section 2-4-1119.
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1 240. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 241. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 242. Burbank, California declined that refund claim by letter.

5 243. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 244. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 245. Plaintiffs seek a refund of all taxes unlawfully collected by Burbank, California,
10 for the maximum time permitted by law.

11 **THIRTEENTH CAUSE OF ACTION AGAINST THE CITY OF CALABASAS,**

12 **CALIFORNIA AND DOES 1-50**

13 246. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

14 247. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with the City of Calabasas, California based upon the city's
16 Municipal Code, including but not limited to, Section 3.20.190.

17 248. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.

19 249. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

20 250. Calabasas, California declined that refund claim by letter.

21 251. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.

23 252. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.

25 253. Plaintiffs seek a refund of all taxes unlawfully collected by Calabasas,
26 California, for the maximum time permitted by law.

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1 **FOURTEENTH CAUSE OF ACTION AGAINST THE CITY OF CATHEDRAL,**
2 **CALIFORNIA AND DOES 1-50**

3 254. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 255. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with the City of Cathedral, California based upon the city's
6 Municipal Code, including but not limited to, Section 3.26.190.

7 256. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 257. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 258. Cathedral, California has failed to issue a refund within 45 days.

11 259. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 260. The city's denial of the refund claim is wrongful and is in violation of the city's
14 municipal code, state law, and other binding authorities.

15 261. Plaintiffs seek a refund of all taxes unlawfully collected by Cathedral,
16 California, for the maximum time permitted by law.

17 **FIFTEENTH CAUSE OF ACTION AGAINST THE CITY OF CERES, CALIFORNIA**
18 **AND DOES 1-50**

19 262. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

20 263. On or about November 9, 2010, New Cingular filed a refund request, joined in
21 by the Settlement Class, with the City of Ceres, California based upon the city's
22 Municipal Code, including but not limited to, Section 3.40.170.

23 264. That refund claim sought refunds for the maximum period permitted by the
24 applicable statute of limitations.

25 265. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

26 266. Ceres, California has failed to issue a refund within 45 days.

27 267. This lawsuit is brought within the six month time period permitted under Cal.
28 Gov. Code § 912.4.

1 268. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 269. Plaintiffs seek a refund of all taxes unlawfully collected by Ceres, California,
4 for the maximum time permitted by law.

5 **SIXTEENTH CAUSE OF ACTION AGAINST THE CITY OF CHICO, CALIFORNIA**

6 **AND DOES 1-50**

7 270. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 271. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with the City of Chico, California based upon the city's
10 Municipal Code, including but not limited to, Section 3.156.150.

11 272. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 273. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 274. Chico, California declined that refund claim by letter on 2/23/2011.

15 275. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 276. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 277. Plaintiffs seek a refund of all taxes unlawfully collected by Chico, California,
20 for the maximum time permitted by law.

21 **SEVENTEENTH CAUSE OF ACTION AGAINST THE CITY OF CHULA VISTA,**

22 **CALIFORNIA AND DOES 1-50**

23 278. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 279. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Chula Vista, California based upon the city's Municipal
26 Code, including but not limited to, Section 3.44.120.

27 280. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 281. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 282. Chula Vista, California declined that refund claim by letter.

3 283. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 284. The city’s denial of the refund claim is wrongful and is in violation of the city’s
6 municipal code, state law, and other binding authorities.

7 285. Plaintiffs seek a refund of all taxes unlawfully collected by Chula Vista,
8 California, for the maximum time permitted by law.

9 **EIGHTEENTH CAUSE OF ACTION AGAINST THE CITY OF CITRUS HEIGHTS,**

10 **CALIFORNIA AND DOES 1-50**

11 286. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 287. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with the City of Citrus Heights, California based upon the
14 city’s Municipal Code, including but not limited to, Section 86-158.

15 288. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 289. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 290. Citrus Heights, California has failed to issue a refund within 45 days.

19 291. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 292. The city’s denial of the refund claim is wrongful and is in violation of the city’s
22 municipal code, state law, and other binding authorities.

23 293. Plaintiffs seek a refund of all taxes unlawfully collected by Citrus Heights,
24 California, for the maximum time permitted by law.

25 **NINETEENTH CAUSE OF ACTION AGAINST THE CITY OF CLAREMONT,**

26 **CALIFORNIA AND DOES 1-50**

27 294. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

28

1 295. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with the City of Claremont, California based upon the city's
3 Municipal Code, including but not limited to, Section 3.29.170.

4 296. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 297. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 298. Claremont, California has failed to issue a refund within 45 days.

8 299. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 300. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 301. Plaintiffs seek a refund of all taxes unlawfully collected by Claremont,
13 California, for the maximum time permitted by law.

14 **TWENTIETH CAUSE OF ACTION AGAINST THE CITY OF COLTON,**

15 **CALIFORNIA AND DOES 1-50**

16 302. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 303. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with the City of Colton, California based upon the city's
19 Municipal Code, including but not limited to, Section 3.40.190.

20 304. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 305. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 306. Colton, California has failed to issue a refund within 45 days.

24 307. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 308. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.
28

1 309. Plaintiffs seek a refund of all taxes unlawfully collected by Colton, California,
2 for the maximum time permitted by law.

3 **TWENTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF COMPTON,**

4 **CALIFORNIA AND DOES 1-50**

5 310. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 311. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with the City of Compton, California based upon the city's
8 Municipal Code, including but not limited to, Section 3-14.18,

9 312. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 313. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 314. Compton, California declined that refund claim by letter.

13 315. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 316. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 317. Plaintiffs seek a refund of all taxes unlawfully collected by Compton,
18 California, for the maximum time permitted by law.

19 **TWENTY-SECOND CAUSE OF ACTION AGAINST THE CITY OF COVINA,**

20 **CALIFORNIA AND DOES 1-50**

21 318. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 319. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with the City of Covina, California based upon the city's
24 Municipal Code, including but not limited to, Section 3-14.180.

25 320. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 321. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 322. Covina, California has failed to issue a refund within 45 days.

1 323. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 324. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 325. Plaintiffs seek a refund of all taxes unlawfully collected by Covina, California,
6 for the maximum time permitted by law.

7 **TWENTY-THIRD CAUSE OF ACTION AGAINST THE CITY OF CUDAHY,**
8 **CALIFORNIA AND DOES 1-50**

9 326. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 327. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with the City of Cudahy, California based upon the city's
12 Municipal Code, including but not limited to, Section 7-5.17.

13 328. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 329. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 330. Cudahy, California has failed to issue a refund within 45 days.

17 331. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 332. The city's denial of the refund claim is wrongful and is in violation of the city's
20 municipal code, state law, and other binding authorities.

21 333. Plaintiffs seek a refund of all taxes unlawfully collected by Cudahy, California,
22 for the maximum time permitted by law.

23 **TWENTY-FOURTH CAUSE OF ACTION AGAINST CULVER CITY, CALIFORNIA**
24 **AND DOES 1-50**

25 334. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 335. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with Culver City, California based upon the city's Municipal
28 Code, including but not limited to, Section 3.08.275.

1 336. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 337. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 338. Culver City, California declined that refund claim by letter.

5 339. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 340. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 341. Plaintiffs seek a refund of all taxes unlawfully collected by Culver City,
10 California, for the maximum time permitted by law.

11 **TWENTY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF CUPERTINO,**
12 **CALIFORNIA AND DOES 1-50**

13 342. New Cingular incorporate by reference paragraphs 1-148 as if fully set forth
14 herein.

15 343. On or about November 9, 2010, New Cingular filed a refund request, joined in
16 by the Settlement Class, with the City of Cupertino, California based upon the city's
17 Municipal Code, including but not limited to, Section 3.34.130.

18 344. That refund claim sought refunds for the maximum period permitted by the
19 applicable statute of limitations.

20 345. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

21 346. Cupertino, California declined that refund claim by letter.

22 347. This lawsuit is brought within the six month time period permitted under Cal.
23 Gov. Code § 912.4.

24 348. The city's denial of the refund claim is wrongful and is in violation of the city's
25 municipal code, state law, and other binding authorities.

26 349. Plaintiffs seek a refund of all taxes unlawfully collected by Cupertino,
27 California, for the maximum time permitted by law.

28

1 **TWENTY-SIXTH CAUSE OF ACTION AGAINST DALY CITY, CALIFORNIA AND**

2 **DOES 1-50**

3 350. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 351. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with Daly City, California based upon the city's Municipal
6 Code, including but not limited to, Section 3.40.170.

7 352. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 353. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 354. Daly City, California declined that refund claim by letter.

11 355. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 356. The city's denial of the refund claim is wrongful and is in violation of the city's
14 municipal code, state law, and other binding authorities.

15 357. Plaintiffs seek a refund of all taxes unlawfully collected by Daly City,
16 California, for the maximum time permitted by law.

17 **TWENTY-SEVENTH CAUSE OF ACTION AGAINST THE CITY OF DESERT HOT**

18 **SPRINGS, CALIFORNIA AND DOES 1-50**

19 358. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

20 359. On or about November 9, 2010, New Cingular filed a refund request, joined in
21 by the Settlement Class, with Desert Hot Springs, California based upon the city's
22 Municipal Code, including but not limited to, Section 3.28.170.

23 360. That refund claim sought refunds for the maximum period permitted by the
24 applicable statute of limitations.

25 361. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

26 362. Desert Hot Springs, California declined that refund claim by letter.

27 363. This lawsuit is brought within the six month time period permitted under Cal.
28 Gov. Code § 912.4.

1 364. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 365. Plaintiffs seek a refund of all taxes unlawfully collected by Desert Hot Springs,
4 California, for the maximum time permitted by law.

5 **TWENTY-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF DINUBA,**
6 **CALIFORNIA, AND DOES 1-50**

7 366. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 367. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with Dinuba, California based upon the city's Municipal
10 Code, including but not limited to, Section 3.18.140.

11 368. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 369. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 370. Dinuba, California declined that refund claim by letter.

15 371. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 372. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 373. Plaintiffs seek a refund of all taxes unlawfully collected by Dinuba, California,
20 for the maximum time permitted by law.

21 **TWENTY-NINTH CAUSE OF ACTION AGAINST THE CITY OF DOWNEY,**
22 **CALIFORNIA, AND DOES 1-50**

23 374. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 375. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Downey, California based upon the city's Municipal
26 Code, including but not limited to, Section 6195.

27 376. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 377. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 378. Downey, California declined that refund claim by letter.

3 379. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 380. The city's denial of the refund claim is wrongful and is in violation of the city's
6 municipal code, state law, and other binding authorities.

7 381. Plaintiffs seek a refund of all taxes unlawfully collected by Downey, California,
8 for the maximum time permitted by law.

9 **THIRTIETH CAUSE OF ACTION AGAINST THE CITY OF EAST PALO ALTO,**

10 **CALIFORNIA, AND DOES 1-50**

11 382. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 383. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with East Palo Alto, California based upon the city's
14 Municipal Code, including but not limited to, Section 3.64.170.

15 384. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 385. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 386. East Palo Alto, California declined that refund claim by letter.

19 387. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 388. The city's denial of the refund claim is wrongful and is in violation of the city's
22 municipal code, state law, and other binding authorities.

23 389. Plaintiffs seek a refund of all taxes unlawfully collected by East Palo Alto,
24 California, for the maximum time permitted by law.

25 **THIRTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF EL CERRITO,**

26 **CALIFORNIA, AND DOES 1-50**

27 390. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

28

1 391. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with El Cerrito, California based upon the city's Municipal
3 Code, including but not limited to, Section 4.40.200.

4 392. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 393. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 394. El Cerrito, California declined that refund claim by letter.

8 395. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 396. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 397. Plaintiffs seek a refund of all taxes unlawfully collected by El Cerrito,
13 California, for the maximum time permitted by law.

14 **THIRTY-SECOND CAUSE OF ACTION AGAINST THE CITY OF EL MONTE,**

15 **CALIFORNIA, AND DOES 1-50**

16 398. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 399. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with El Monte, California based upon the city's Municipal
19 Code, including but not limited to, Section 3.20.160.

20 400. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 401. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 402. El Monte, California has failed to issue a refund within 45 days.

24 403. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 404. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.
28

1 405. Plaintiffs seek a refund of all taxes unlawfully collected by El Monte,
2 California, for the maximum time permitted by law.

3 **THIRTY-THIRD CAUSE OF ACTION AGAINST THE CITY OF EL SEGUNDO,**

4 **CALIFORNIA, AND DOES 1-50**

5 406. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 407. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with El Segundo, California based upon the city's Municipal
8 Code, including but not limited to, Section 3-7-15.

9 408. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 409. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 410. El Segundo, California declined that refund claim by letter.

13 411. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 412. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 413. Plaintiffs seek a refund of all taxes unlawfully collected by El Segundo,
18 California, for the maximum time permitted by law.

19 **THIRTY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF EMERYVILLE,**

20 **CALIFORNIA, AND DOES 1-50**

21 414. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 415. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with Emeryville, California based upon the city's Municipal
24 Code, including but not limited to, Section 3-3.518.

25 416. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 417. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 418. Emeryville, California declined that refund claim by letter.

1 419. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 420. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 421. Plaintiffs seek a refund of all taxes unlawfully collected by Emeryville,
6 California, for the maximum time permitted by law.

7 **THIRTY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF EUREKA,**
8 **CALIFORNIA, AND DOES 1-50**

9 422. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 423. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with Eureka, California based upon the city's Municipal Code.

12 424. That refund claim sought refunds for the maximum period permitted by the
13 applicable statute of limitations.

14 425. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

15 426. Eureka, California has failed to issue a refund within 45 days.

16 427. This lawsuit is brought within the six month time period permitted under Cal.
17 Gov. Code § 912.4.

18 428. The city's denial of the refund claim is wrongful and is in violation of the city's
19 municipal code, state law, and other binding authorities.

20 429. Plaintiffs seek a refund of all taxes unlawfully collected by Eureka, California,
21 for the maximum time permitted by law.

22 **THIRTY-SIXTH CAUSE OF ACTION AGAINST THE CITY OF EXETER,**
23 **CALIFORNIA, AND DOES 1-50**

24 430. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

25 431. On or about November 9, 2010, New Cingular filed a refund request, joined in
26 by the Settlement Class, with Exeter, California based upon the city's Municipal Code.

27 432. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 433. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 434. Exeter, California has failed to issue a refund within 45 days.

3 435. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 436. The city’s denial of the refund claim is wrongful and is in violation of the city’s
6 municipal code, state law, and other binding authorities.

7 437. Plaintiffs seek a refund of all taxes unlawfully collected by Exeter, California,
8 for the maximum time permitted by law.

9 **THIRTY-SEVENTH CAUSE OF ACTION AGAINST THE CITY OF FAIRFAX,**
10 **CALIFORNIA, AND DOES 1-50**

11 438. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 439. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Fairfax, California based upon the city’s Municipal Code,
14 including but not limited to, Section 3.12.110.

15 440. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 441. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 442. Fairfax, California has failed to issue a refund within 45 days.

19 443. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 444. The city’s denial of the refund claim is wrongful and is in violation of the city’s
22 municipal code, state law, and other binding authorities.

23 445. Plaintiffs seek a refund of all taxes unlawfully collected by Fairfax, California,
24 for the maximum time permitted by law.

25 **THIRTY-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF FAIRFIELD,**
26 **CALIFORNIA, AND DOES 1-50**

27 446. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

28

1 447. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Fairfield, California based upon the city's Municipal
3 Code, including but not limited to, Section 18.48.

4 448. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 449. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 450. Fairfield, California declined that refund claim by letter.

8 451. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 452. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 453. Plaintiffs seek a refund of all taxes unlawfully collected by Fairfield, California,
13 for the maximum time permitted by law.

14 **THIRTY-NINTH CAUSE OF ACTION AGAINST THE CITY OF GARDENA,**
15 **CALIFORNIA, AND DOES 1-50**

16 454. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 455. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Gardena, California based upon the city's Municipal
19 Code, including but not limited to, Section 3.20.180.

20 456. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 457. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 458. Gardena, California declined that refund claim by letter.

24 459. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 460. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.
28

1 461. Plaintiffs seek a refund of all taxes unlawfully collected by Gardena, California,
2 for the maximum time permitted by law.

3 **FORTIETH CAUSE OF ACTION AGAINST THE CITY OF GILROY, CALIFORNIA,**

4 **AND DOES 1-50**

5 462. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 463. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with Gilroy, California based upon the city's Municipal Code,
8 including but not limited to, Sections 26B.41 - 26B.44.

9 464. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 465. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 466. Gilroy, California declined that refund claim by letter.

13 467. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 468. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 469. Plaintiffs seek a refund of all taxes unlawfully collected by Gilroy, California,
18 for the maximum time permitted by law.

19 **FORTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF GLENDALE,**

20 **CALIFORNIA, AND DOES 1-50**

21 470. New Cingular incorporate by reference paragraphs 1-148 as if fully set forth
22 herein.

23 471. On or about November 9, 2010, New Cingular filed a refund request, joined in
24 by the Settlement Class, with Glendale, California based upon the city's Municipal
25 Code, including but not limited to, Section 4.36.140.

26 472. That refund claim sought refunds for the maximum period permitted by the
27 applicable statute of limitations.

28 473. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

1 474. Glendale, California declined that refund claim by letter.

2 475. This lawsuit is brought within the six month time period permitted under Cal.
3 Gov. Code § 912.4.

4 476. The city's denial of the refund claim is wrongful and is in violation of the city's
5 municipal code, state law, and other binding authorities.

6 477. Plaintiffs seek a refund of all taxes unlawfully collected by Glendale,
7 California, for the maximum time permitted by law.

8 **FORTY-SECOND CAUSE OF ACTION AGAINST THE CITY OF GONZALES,**
9 **CALIFORNIA, AND DOES 1-50**

10 478. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

11 479. On or about November 9, 2010, New Cingular filed a refund request, joined in
12 by the Settlement Class, with Gonzales, California based upon the city's Municipal
13 Code, including but not limited to, Section 3.36.160.

14 480. That refund claim sought refunds for the maximum period permitted by the
15 applicable statute of limitations.

16 481. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

17 482. Gonzales, California has failed to issue a refund within 45 days.

18 483. This lawsuit is brought within the six month time period permitted under Cal.
19 Gov. Code § 912.4.

20 484. The city's denial of the refund claim is wrongful and is in violation of the city's
21 municipal code, state law, and other binding authorities.

22 485. Plaintiffs seek a refund of all taxes unlawfully collected by Gonzales,
23 California, for the maximum time permitted by law.

24 **FORTY-THIRD CAUSE OF ACTION AGAINST THE CITY OF GREENFIELD,**
25 **CALIFORNIA, AND DOES 1-50**

26 486. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

27
28

1 487. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Greenfield, California based upon the city's Municipal
3 Code.

4 488. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 489. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 490. Greenfield, California has failed to issue a refund within 45 days.

8 491. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 492. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 493. Plaintiffs seek a refund of all taxes unlawfully collected by Greenfield,
13 California, for the maximum time permitted by law.

14 **FORTY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF GROVER BEACH,**

15 **CALIFORNIA, AND DOES 1-50**

16 494. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 495. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Grover Beach, California based upon the city's
19 Municipal Code, including but not limited to, Section 101216.

20 496. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 497. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 498. Grover Beach, California has failed to issue a refund within 45 days.

24 499. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 500. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.
28

1 501. Plaintiffs seek a refund of all taxes unlawfully collected by Grover Beach,
2 California, for the maximum time permitted by law.

3 **FORTY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF GUADALUPE,**

4 **CALIFORNIA, AND DOES 1-50**

5 502. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 503. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with Guadalupe, California based upon the city's Municipal
8 Code.

9 504. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 505. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 506. Guadalupe, California has failed to issue a refund within 45 days.

13 507. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 508. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 509. Plaintiffs seek a refund of all taxes unlawfully collected by Guadalupe,
18 California, for the maximum time permitted by law.

19 **FORTY-SIXTH CAUSE OF ACTION AGAINST THE CITY OF GUSTINE,**

20 **CALIFORNIA, AND DOES 1-50**

21 510. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 511. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with Gustine, California based upon the city's Municipal
24 Code, including but not limited to, Section 9-6-16.

25 512. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 513. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 514. Gustine, California has failed to issue a refund within 45 days.

1 515. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 516. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 517. Plaintiffs seek a refund of all taxes unlawfully collected by Gustine, California,
6 for the maximum time permitted by law.

7 **FORTY-SEVENTH CAUSE OF ACTION AGAINST THE CITY OF HAWTHORNE,**
8 **CALIFORNIA, AND DOES 1-50**

9 518. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 519. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with Hawthorne, California based upon the city's Municipal
12 Code, including but not limited to, Section 3.44.320.

13 520. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 521. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 522. Hawthorne, California has failed to issue a refund within 45 days.

17 523. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 524. The city's denial of the refund claim is wrongful and is in violation of the city's
20 municipal code, state law, and other binding authorities.

21 525. Plaintiffs seek a refund of all taxes unlawfully collected by Hawthorne,
22 California, for the maximum time permitted by law.

23 **FORTY-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF HAYWARD,**
24 **CALIFORNIA, AND DOES 1-50**

25 526. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 527. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with Hayward, California based upon the city's Municipal
28 Code, including but not limited to, Section 8-18.190.

1 528. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 529. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 530. Hayward, California declined that refund claim by letter.

5 531. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 532. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 533. Plaintiffs seek a refund of all taxes unlawfully collected by Hayward,
10 California, for the maximum time permitted by law.

11 **FORTY-NINTH CAUSE OF ACTION AGAINST THE CITY OF HERCULES,**
12 **CALIFORNIA, AND DOES 1-50**

13 534. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

14 535. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with Hercules, California based upon the city's Municipal
16 Code, including but not limited to, Section 8-8.312.

17 536. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.

19 537. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

20 538. Hercules, California has failed to issue a refund within 45 days.

21 539. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.

23 540. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.

25 541. Plaintiffs seek a refund of all taxes unlawfully collected by Hercules,
26 California, for the maximum time permitted by law.

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1 **FIFTIETH CAUSE OF ACTION AGAINST THE CITY OF HERMOSA BEACH,**
2 **CALIFORNIA, AND DOES 1-50**

3 542. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 543. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with Hermosa Beach, California based upon the city's
6 Municipal Code, including but not limited to, Section 3.36.170.

7 544. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 545. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 546. Hermosa Beach, California declined that refund claim by letter.

11 547. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 548. The city's denial of the refund claim is wrongful and is in violation of the city's
14 municipal code, state law, and other binding authorities.

15 549. Plaintiffs seek a refund of all taxes unlawfully collected by Hermosa Beach,
16 California, for the maximum time permitted by law.

17 **FIFTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF HOLTVILLE,**
18 **CALIFORNIA, AND DOES 1-50**

19 550. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

20 551. On or about November 9, 2010, New Cingular filed a refund request, joined in
21 by the Settlement Class, with Holtville, California based upon the city's Municipal
22 Code, including but not limited to, Section 3.36.150.

23 552. That refund claim sought refunds for the maximum period permitted by the
24 applicable statute of limitations.

25 553. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

26 554. Holtville, California has failed to issue a refund within 45 days.

27 555. This lawsuit is brought within the six month time period permitted under Cal.
28 Gov. Code § 912.4.

1 556. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 557. Plaintiffs seek a refund of all taxes unlawfully collected by Holtville,
4 California, for the maximum time permitted by law.

5 **FIFTY-SECOND CAUSE OF ACTION AGAINST THE CITY OF HUNTINGTON**
6 **PARK, CALIFORNIA, AND DOES 1-50**

7 558. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 559. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with Huntington Park, California based upon the city's
10 Municipal Code, including but not limited to, Section 3-9.15.

11 560. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 561. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 562. Huntington Park, California declined that refund claim by letter.

15 563. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 564. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 565. Plaintiffs seek a refund of all taxes unlawfully collected by Huntington Park,
20 California, for the maximum time permitted by law.

21 **FIFTY-THIRD CAUSE OF ACTION AGAINST THE CITY OF HUNTINGTON**
22 **BEACH, CALIFORNIA, AND DOES 1-50**

23 566. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 567. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Huntington Beach, California based upon the city's
26 Municipal Code, including but not limited to, Section 3.36.200.

27 568. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 569. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 570. Huntington Beach, California declined that refund claim by letter.

3 571. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 572. The city’s denial of the refund claim is wrongful and is in violation of the city’s
6 municipal code, state law, and other binding authorities.

7 573. Plaintiffs seek a refund of all taxes unlawfully collected by Huntington Beach,
8 California, for the maximum time permitted by law.

9 **FIFTY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF HURON,**
10 **CALIFORNIA, AND DOES 1-50**

11 574. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 575. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Huron, California based upon the city’s Municipal Code.

14 576. That refund claim sought refunds for the maximum period permitted by the
15 applicable statute of limitations.

16 577. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

17 578. Huron, California has failed to issue a refund within 45 days.

18 579. This lawsuit is brought within the six month time period permitted under Cal.
19 Gov. Code § 912.4.

20 580. The city’s denial of the refund claim is wrongful and is in violation of the city’s
21 municipal code, state law, and other binding authorities.

22 581. Plaintiffs seek a refund of all taxes unlawfully collected by Huron, California,
23 for the maximum time permitted by law.

24 **FIFTY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF INDIO, CALIFORNIA,**
25 **AND DOES 1-50**

26 582. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

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1 583. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Indio, California based upon the city's Municipal Code,
3 including but not limited to, Section 34.168.

4 584. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 585. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 586. Indio, California declined that refund claim by letter.

8 587. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 588. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 589. Plaintiffs seek a refund of all taxes unlawfully collected by Indio, California,
13 for the maximum time permitted by law.

14 **FIFTY-SIXTH CAUSE OF ACTION AGAINST THE CITY OF INGLEWOOD,**
15 **CALIFORNIA, AND DOES 1-50**

16 590. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 591. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Inglewood, California based upon the city's Municipal
19 Code, including but not limited to, Section 9-87.

20 592. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 593. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 594. Inglewood, California declined that refund claim by letter.

24 595. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 596. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.
28

1 597. Plaintiffs seek a refund of all taxes unlawfully collected by Inglewood,
2 California, for the maximum time permitted by law.

3 **FIFTY-SEVENTH CAUSE OF ACTION AGAINST THE CITY OF IRWINDALE,**
4 **CALIFORNIA, AND DOES 1-50**

5 598. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 599. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with Irwindale, California based upon the city's Municipal
8 Code, including but not limited to, Section 3.16.150.

9 600. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 601. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 602. Irwindale, California declined that refund claim by letter.

13 603. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 604. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 605. Plaintiffs seek a refund of all taxes unlawfully collected by Irwindale,
18 California, for the maximum time permitted by law.

19 **FIFTY-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF LA HABRA,**
20 **CALIFORNIA, AND DOES 1-50**

21 606. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 607. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with La Habra, California based upon the city's Municipal
24 Code, including but not limited to, Section 4.14.200.

25 608. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 609. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 610. La Habra, California declined that refund claim by letter.

1 611. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 612. The city’s denial of the refund claim is wrongful and is in violation of the city’s
4 municipal code, state law, and other binding authorities.

5 613. Plaintiffs seek a refund of all taxes unlawfully collected by La Habra,
6 California, for the maximum time permitted by law.

7 **FIFTY-NINTH CAUSE OF ACTION AGAINST THE CITY OF LAKEWOOD,**
8 **CALIFORNIA, AND DOES 1-50**

9 614. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 615. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with Lakewood, California based upon the city’s Municipal
12 Code, including but not limited to, Section 2915.

13 616. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 617. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 618. Lakewood, California declined that refund claim by letter.

17 619. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 620. The city’s denial of the refund claim is wrongful and is in violation of the city’s
20 municipal code, state law, and other binding authorities.

21 621. Plaintiffs seek a refund of all taxes unlawfully collected by Lakewood,
22 California, for the maximum time permitted by law.

23 **SIXTIETH CAUSE OF ACTION AGAINST THE CITY OF LA PALMA,**
24 **CALIFORNIA, AND DOES 1-50**

25 622. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 623. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with La Palma, California based upon the city’s Municipal
28 Code, including but not limited to, Section 8-61.

1 624. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 625. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 626. La Palma, California has failed to issue a refund within 45 days.

5 627. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 628. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 629. Plaintiffs seek a refund of all taxes unlawfully collected by La Palma,
10 California, for the maximum time permitted by law.

11 **SIXTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF LA VERNE,**
12 **CALIFORNIA, AND DOES 1-50**

13 630. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

14 631. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with La Verne, California based upon the city's Municipal
16 Code, including but not limited to, Section 3.10.150.

17 632. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.

19 633. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

20 634. La Verne, California has failed to issue a refund within 45 days.

21 635. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.

23 636. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.

25 637. Plaintiffs seek a refund of all taxes unlawfully collected by La Verne,
26 California, for the maximum time permitted by law.

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1 652. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 653. Plaintiffs seek a refund of all taxes unlawfully collected by Lindsey, California,
4 for the maximum time permitted by law.

5 **SIXTY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF LONG BEACH,**
6 **CALIFORNIA, AND DOES 1-50**

7 654. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 655. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with Long Beach, California based upon the city's Municipal
10 Code, including but not limited to, Section 3.68.160.

11 656. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 657. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 658. Long Beach, California declined that refund claim by letter.

15 659. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 660. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 661. Plaintiffs seek a refund of all taxes unlawfully collected by Long Beach,
20 California, for the maximum time permitted by law.

21 **SIXTY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF LOS ALAMITOS,**
22 **CALIFORNIA, AND DOES 1-50**

23 662. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 663. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Los Alamitos, California based upon the city's Municipal
26 Code, including but not limited to, Section 3.20.170.

27 664. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 665. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 666. Los Alamitos, California declined that refund claim by letter.

3 667. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 668. The city’s denial of the refund claim is wrongful and is in violation of the city’s
6 municipal code, state law, and other binding authorities.

7 669. Plaintiffs seek a refund of all taxes unlawfully collected by Los Alamitos,
8 California, for the maximum time permitted by law.

9 **SIXTY-SIXTH CAUSE OF ACTION AGAINST THE CITY OF LOS ALTOS,**
10 **CALIFORNIA, AND DOES 1-50**

11 670. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 671. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Los Altos, California based upon the city’s Municipal
14 Code, including but not limited to, Sections 3.40.350-380.

15 672. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 673. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 674. Los Altos, California declined that refund claim by letter.

19 675. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 676. The city’s denial of the refund claim is wrongful and is in violation of the city’s
22 municipal code, state law, and other binding authorities.

23 677. Plaintiffs seek a refund of all taxes unlawfully collected by Los Altos,
24 California, for the maximum time permitted by law.

25 **SIXTY-SEVENTH CAUSE OF ACTION AGAINST THE CITY OF LOS ANGELES,**
26 **CALIFORNIA, AND DOES 1-50**

27 678. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

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1 679. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with the City of Los Angeles, California based upon the city's
3 Municipal Code, including but not limited to, Section 21.1.12.

4 680. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 681. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 682. The City of Los Angeles, California declined that refund claim by letter.

8 683. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 684. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 685. Plaintiffs seek a refund of all taxes unlawfully collected by the City of Los
13 Angeles, California, for the maximum time permitted by law.

14 **SIXTY-EIGHTH CAUSE OF ACTION AGAINST LOS ANGELES COUNTY,**
15 **CALIFORNIA, AND DOES 1-50**

16 686. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 687. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Los Angeles County, California based upon the county
19 code, including but not limited to, Section 4.62.190.

20 688. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 689. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 690. Los Angeles County, California declined that refund claim by letter.

24 691. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 692. The county's denial of the refund claim is wrongful and is in violation of the
27 county code, state law, and other binding authorities.

28

1 693. Plaintiffs seek a refund of all taxes unlawfully collected by Los Angeles
2 County, California, for the maximum time permitted by law.

3 **SIXTY-NINTH CAUSE OF ACTION AGAINST THE CITY OF LYNWOOD,**

4 **CALIFORNIA, AND DOES 1-50**

5 694. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 695. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with Lynwood, California based upon the city's Municipal
8 Code, including but not limited to, Section 6-5.17.

9 696. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 697. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 698. Lynwood, California declined that refund claim by letter.

13 699. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 700. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 701. Plaintiffs seek a refund of all taxes unlawfully collected by Lynwood,
18 California, for the maximum time permitted by law.

19 **SEVENTIETH CAUSE OF ACTION AGAINST THE CITY OF MALIBU,**

20 **CALIFORNIA, AND DOES 1-50**

21 702. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 703. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with Malibu, California based upon the city's Municipal Code,
24 including but not limited to, Section 3.28.160.

25 704. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 705. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 706. Malibu, California declined that refund claim by letter.

1 707. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 708. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 709. Plaintiffs seek a refund of all taxes unlawfully collected by Malibu, California,
6 for the maximum time permitted by law.

7 **SEVENTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF MAMMOTH**
8 **LAKES, CALIFORNIA, AND DOES 1-50**

9 710. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 711. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with Mammoth Lakes, California based upon the city's
12 Municipal Code, including but not limited to, Section 3.44.150.

13 712. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 713. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 714. Mammoth Lakes, California declined that refund claim by letter.

17 715. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 716. The city's denial of the refund claim is wrongful and is in violation of the city's
20 municipal code, state law, and other binding authorities.

21 717. Plaintiffs seek a refund of all taxes unlawfully collected by Mammoth Lakes,
22 California, for the maximum time permitted by law.

23 **SEVENTY-SECOND CAUSE OF ACTION AGAINST THE CITY OF MAYWOOD,**
24 **CALIFORNIA, AND DOES 1-50**

25 718. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 719. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with Maywood, California based upon the city's Municipal
28 Code, including but not limited to, Section 3-5.516.

1 720. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 721. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 722. Maywood, California has failed to issue a refund within 45 days.

5 723. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 724. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 725. Plaintiffs seek a refund of all taxes unlawfully collected by Maywood,
10 California, for the maximum time permitted by law.

11 **SEVENTY-THIRD CAUSE OF ACTION AGAINST THE CITY OF MENLO PARK,**
12 **CALIFORNIA, AND DOES 1-50**

13 726. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

14 727. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with Menlo Park, California based upon the city's Municipal
16 Code, including but not limited to, Section 3.14.220.

17 728. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.

19 729. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

20 730. Menlo Park, California declined that refund claim by letter.

21 731. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.

23 732. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.

25 733. Plaintiffs seek a refund of all taxes unlawfully collected by Menlo Park,
26 California, for the maximum time permitted by law.

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1 **SEVENTY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF MODESTO,**
2 **CALIFORNIA, AND DOES 1-50**

3 734. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 735. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with Modesto, California based upon the city's Municipal
6 Code, including but not limited to, Section 8-2.914.

7 736. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 737. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 738. Modesto, California declined that refund claim by letter.

11 739. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 740. The city's denial of the refund claim is wrongful and is in violation of the city's
14 municipal code, state law, and other binding authorities.

15 741. Plaintiffs seek a refund of all taxes unlawfully collected by Modesto,
16 California, for the maximum time permitted by law.

17 **SEVENTY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF MONTCLAIR,**
18 **CALIFORNIA, AND DOES 1-50**

19 742. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

20 743. On or about November 9, 2010, New Cingular filed a refund request, joined in
21 by the Settlement Class, with Montclair, California based upon the city's Municipal
22 Code, including but not limited to, Section 3.36.160.

23 744. That refund claim sought refunds for the maximum period permitted by the
24 applicable statute of limitations.

25 745. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

26 746. Montclair, California declined that refund claim by letter.

27 747. This lawsuit is brought within the six month time period permitted under Cal.
28 Gov. Code § 912.4.

1 748. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 749. Plaintiffs seek a refund of all taxes unlawfully collected by Montclair,
4 California, for the maximum time permitted by law.

5 **SEVENTY-SIXTH CAUSE OF ACTION AGAINST THE CITY OF MONTEREY,**
6 **CALIFORNIA, AND DOES 1-50**

7 750. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 751. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with Monterey, California based upon the city's Municipal
10 Code, including but not limited to, Section 35-54.

11 752. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 753. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 754. Monterey, California declined that refund claim by letter.

15 755. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 756. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 757. Plaintiffs seek a refund of all taxes unlawfully collected by Monterey,
20 California, for the maximum time permitted by law.

21 **SEVENTY-SEVENTH CAUSE OF ACTION AGAINST THE CITY OF MONTEREY**
22 **PARK, CALIFORNIA, AND DOES 1-50**

23 758. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 759. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Monterey Park, California based upon the city's
26 Municipal Code, including but not limited to, Section 3.38.160.

27 760. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 761. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 762. Monterey Park, California declined that refund claim by letter.

3 763. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 764. The city's denial of the refund claim is wrongful and is in violation of the city's
6 municipal code, state law, and other binding authorities.

7 765. Plaintiffs seek a refund of all taxes unlawfully collected by Monterey Park,
8 California, for the maximum time permitted by law.

9 **SEVENTY-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF MORENO**

10 **VALLEY, CALIFORNIA, AND DOES 1-50**

11 766. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 767. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Moreno Valley, California based upon the city's
14 Municipal Code, including but not limited to, Section 3.38.160.

15 768. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 769. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 770. Moreno Valley, California declined that refund claim by letter.

19 771. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 772. The city's denial of the refund claim is wrongful and is in violation of the city's
22 municipal code, state law, and other binding authorities.

23 773. Plaintiffs seek a refund of all taxes unlawfully collected by Moreno Valley,
24 California, for the maximum time permitted by law.

25 **SEVENTY-NINTH CAUSE OF ACTION AGAINST THE CITY OF MOUNTAIN**

26 **VIEW, CALIFORNIA, AND DOES 1-50**

27 774. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

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1 775. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Mountain View, California based upon the city's
3 Municipal Code, including but not limited to, Section 29.15.7.

4 776. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 777. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 778. Mountain View, California declined that refund claim by letter.

8 779. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 780. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 781. Plaintiffs seek a refund of all taxes unlawfully collected by Mountain View,
13 California, for the maximum time permitted by law.

14 **EIGHTIETH CAUSE OF ACTION AGAINST THE CITY OF NORWALK,**

15 **CALIFORNIA, AND DOES 1-50**

16 782. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 783. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Norwalk, California based upon the city's Municipal
19 Code, including but not limited to, Section 3.36.150.

20 784. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 785. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 786. Norwalk, California declined that refund claim by letter.

24 787. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 788. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.
28

1 789. Plaintiffs seek a refund of all taxes unlawfully collected by Norwalk,
2 California, for the maximum time permitted by law.

3 **EIGHTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF OAKLAND,**

4 **CALIFORNIA, AND DOES 1-50**

5 790. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 791. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with Oakland, California based upon the city's Municipal
8 Code, including but not limited to, Section 4.28.180.

9 792. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 793. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 794. Oakland, California has failed to issue a refund within 45 days.

13 795. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 796. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 797. Plaintiffs seek a refund of all taxes unlawfully collected by Oakland, California,
18 for the maximum time permitted by law.

19 **EIGHTY-SECOND CAUSE OF ACTION AGAINST THE CITY OF ORANGE COVE,**

20 **CALIFORNIA, AND DOES 1-50**

21 798. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 799. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with Orange Cove, California based upon the city's Municipal
24 Code, including but not limited to, Section 3.20.140

25 800. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 801. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 802. Orange Cove, California has failed to issue a refund within 45 days.

1 803. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 804. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 805. Plaintiffs seek a refund of all taxes unlawfully collected by Orange Cove,
6 California, for the maximum time permitted by law.

7 **EIGHTY-THIRD CAUSE OF ACTION AGAINST THE CITY OF OROVILLE,**
8 **CALIFORNIA, AND DOES 1-50**

9 806. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 807. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with Oroville, California based upon the city's Municipal
12 Code, including but not limited to, Section 24-142.

13 808. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 809. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 810. Oroville, California has failed to issue a refund within 45 days.

17 811. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 812. The city's denial of the refund claim is wrongful and is in violation of the city's
20 municipal code, state law, and other binding authorities.

21 813. Plaintiffs seek a refund of all taxes unlawfully collected by Oroville, California,
22 for the maximum time permitted by law.

23 **EIGHTY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF PACIFIC**
24 **GROVE, CALIFORNIA, AND DOES 1-50**

25 814. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 815. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with Pacific Grove, California based upon the city's
28 Municipal Code, including but not limited to, Section 6.10.100.

1 816. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 817. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 818. Pacific Grove, California declined that refund claim by letter.

5 819. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 820. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 821. Plaintiffs seek a refund of all taxes unlawfully collected by Pacific Grove,
10 California, for the maximum time permitted by law.

11 **EIGHTY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF PALM SPRINGS,**
12 **CALIFORNIA, AND DOES 1-50**

13 822. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

14 823. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with Palm Springs, California based upon the city's Municipal
16 Code, including but not limited to, Section 3.32.210.

17 824. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.

19 825. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

20 826. Palm Springs, California has failed to issue a refund within 45 days.

21 827. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.

23 828. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.

25 829. Plaintiffs seek a refund of all taxes unlawfully collected by Palm Springs,
26 California, for the maximum time permitted by law.

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1 844. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 845. Plaintiffs seek a refund of all taxes unlawfully collected by Paramount,
4 California, for the maximum time permitted by law.

5 **EIGHTY-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF PASADENA,**
6 **CALIFORNIA, AND DOES 1-50**

7 846. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 847. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with Pasadena, California based upon the city's Municipal
10 Code, including but not limited to, Section 4.56.160.

11 848. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 849. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 850. Pasadena, California declined that refund claim by letter.

15 851. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 852. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 853. Plaintiffs seek a refund of all taxes unlawfully collected by Pasadena,
20 California, for the maximum time permitted by law.

21 **EIGHTY-NINTH CAUSE OF ACTION AGAINST THE CITY OF PICO RIVERA,**
22 **CALIFORNIA, AND DOES 1-50**

23 854. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 855. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Pico Rivera, California based upon the city's Municipal
26 Code, including but not limited to, Section 3.52.190.

27 856. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 857. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 858. Pico Rivera, California declined that refund claim by letter.

3 859. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 860. The city's denial of the refund claim is wrongful and is in violation of the city's
6 municipal code, state law, and other binding authorities.

7 861. Plaintiffs seek a refund of all taxes unlawfully collected by Pico Rivera,
8 California, for the maximum time permitted by law.

9 **NINETIETH CAUSE OF ACTION AGAINST THE CITY OF PIEDMONT,**

10 **CALIFORNIA, AND DOES 1-50**

11 862. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 863. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Piedmont, California based upon the city's Municipal
14 Code, including but not limited to, Section 20A.14.

15 864. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 865. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 866. Piedmont, California has failed to issue a refund within 45 days.

19 867. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 868. The city's denial of the refund claim is wrongful and is in violation of the city's
22 municipal code, state law, and other binding authorities.

23 869. Plaintiffs seek a refund of all taxes unlawfully collected by Piedmont,
24 California, for the maximum time permitted by law.

25 **NINETY-FIRST CAUSE OF ACTION AGAINST THE CITY OF PINOLE,**

26 **CALIFORNIA, AND DOES 1-50**

27 870. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

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1 871. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Pinole, California based upon the city's Municipal Code,
3 including but not limited to, Section 3.26.140.

4 872. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 873. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 874. Pinole, California declined that refund claim by letter.

8 875. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 876. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 877. Plaintiffs seek a refund of all taxes unlawfully collected by Pinole, California,
13 for the maximum time permitted by law.

14 **NINETY-SECOND CAUSE OF ACTION AGAINST THE CITY OF PLACENTIA,**
15 **CALIFORNIA, AND DOES 1-50**

16 878. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 879. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Placentia, California based upon the city's Municipal
19 Code, including but not limited to, Section 3.28.170.

20 880. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 881. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 882. Placentia, California declined that refund claim by letter.

24 883. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 884. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.
28

1 885. Plaintiffs seek a refund of all taxes unlawfully collected by Placentia,
2 California, for the maximum time permitted by law.

3 **NINETY-THIRD CAUSE OF ACTION AGAINST THE CITY OF PLEASANT HILL,**
4 **CALIFORNIA, AND DOES 1-50**

5 886. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 887. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with Pleasant Hill, California based upon the city's Municipal
8 Code, including but not limited to, Section 5.45.080

9 888. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 889. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 890. Pleasant Hill, California declined that refund claim by letter.

13 891. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 892. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 893. Plaintiffs seek a refund of all taxes unlawfully collected by Pleasant Hill,
18 California, for the maximum time permitted by law.

19 **NINETY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF POMONA,**
20 **CALIFORNIA, AND DOES 1-50**

21 894. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 895. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with Pomona, California based upon the city's Municipal
24 Code, including but not limited to, Section 9.223.

25 896. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 897. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 898. Pomona, California declined that refund claim by letter.

1 899. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 900. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 901. Plaintiffs seek a refund of all taxes unlawfully collected by Pomona, California,
6 for the maximum time permitted by law.

7 **NINETY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF PORT HUENEME,**
8 **CALIFORNIA, AND DOES 1-50**

9 902. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 903. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with Port Hueneme, California based upon the city's
12 Municipal Code, including but not limited to, Section 5417.

13 904. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 905. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 906. Port Hueneme, California declined that refund claim by letter.

17 907. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 908. The city's denial of the refund claim is wrongful and is in violation of the city's
20 municipal code, state law, and other binding authorities.

21 909. Plaintiffs seek a refund of all taxes unlawfully collected by Port Hueneme,
22 California, for the maximum time permitted by law.

23 **NINETY-SIXTH CAUSE OF ACTION AGAINST THE CITY OF PORTERVILLE,**
24 **CALIFORNIA, AND DOES 1-50**

25 910. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 911. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with Porterville, California based upon the city's Municipal
28 Code, including but not limited to, Section 22-56.

1 912. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 913. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 914. Porterville, California has failed to issue a refund within 45 days.

5 915. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 916. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 917. Plaintiffs seek a refund of all taxes unlawfully collected by Porterville,
10 California, for the maximum time permitted by law.

11 **NINETY-SEVENTH CAUSE OF ACTION AGAINST THE CITY OF RANCHO**

12 **PALOS VERDES, CALIFORNIA, AND DOES 1-50**

13 918. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

14 919. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with Rancho Palos Verdes, California based upon the city's
16 Municipal Code, including but not limited to, Section 3.30.150.

17 920. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.

19 921. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

20 922. Rancho Palos Verdes, California declined that refund claim by letter.

21 923. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.

23 924. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.

25 925. Plaintiffs seek a refund of all taxes unlawfully collected by Rancho Palos
26 Verdes, California, for the maximum time permitted by law.

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1 **NINETY-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF REDONDO**

2 **BEACH, CALIFORNIA, AND DOES 1-50**

3 926. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 927. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with Redondo Beach, California based upon the city's
6 Municipal Code, including but not limited to, Section 8-9.15.

7 928. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 929. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 930. Redondo Beach, California declined that refund claim by letter.

11 931. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 932. The city's denial of the refund claim is wrongful and is in violation of the city's
14 municipal code, state law, and other binding authorities.

15 933. Plaintiffs seek a refund of all taxes unlawfully collected by Redondo Beach,
16 California, for the maximum time permitted by law.

17 **NINETY-NINTH CAUSE OF ACTION AGAINST REDWOOD CITY, CALIFORNIA,**

18 **AND DOES 1-50**

19 934. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

20 935. On or about November 9, 2010, New Cingular filed a refund request, joined in
21 by the Settlement Class, with Redwood City, California based upon the city's
22 Municipal Code, including but not limited to, Section 32.519.

23 936. That refund claim sought refunds for the maximum period permitted by the
24 applicable statute of limitations.

25 937. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

26 938. Redwood City, California declined that refund claim by letter.

27 939. This lawsuit is brought within the six month time period permitted under Cal.
28 Gov. Code § 912.4.

1 940. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 941. Plaintiffs seek a refund of all taxes unlawfully collected by Redwood City,
4 California, for the maximum time permitted by law.

5 **ONE HUNDREDTH CAUSE OF ACTION AGAINST THE CITY OF RIALTO,**
6 **CALIFORNIA, AND DOES 1-50**

7 942. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 943. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with Rialto, California based upon the city's Municipal Code,
10 including but not limited to, Section 3.16.170.

11 944. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 945. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 946. Rialto, California has failed to issue a refund within 45 days.

15 947. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 948. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 949. Plaintiffs seek a refund of all taxes unlawfully collected by Rialto, California,
20 for the maximum time permitted by law.

21 **ONE-HUNDRED-FIRST CAUSE OF ACTION AGAINST THE CITY OF**
22 **RICHMOND, CALIFORNIA, AND DOES 1-50**

23 950. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 951. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Richmond, California based upon the city's Municipal
26 Code, including but not limited to, Section 13.52.180.

27 952. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 953. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 954. Richmond, California declined that refund claim by letter.

3 955. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 956. The city’s denial of the refund claim is wrongful and is in violation of the city’s
6 municipal code, state law, and other binding authorities.

7 957. Plaintiffs seek a refund of all taxes unlawfully collected by Richmond,
8 California, for the maximum time permitted by law.

9 **ONE-HUNDRED-SECOND CAUSE OF ACTION AGAINST THE CITY OF**
10 **RIVERSIDE, CALIFORNIA, AND DOES 1-50**

11 958. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 959. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Riverside, California based upon the city’s Municipal
14 Code, including but not limited to, Section 3.14.150.

15 960. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 961. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 962. Riverside, California declined that refund claim by letter.

19 963. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 964. The city’s denial of the refund claim is wrongful and is in violation of the city’s
22 municipal code, state law, and other binding authorities.

23 965. Plaintiffs seek a refund of all taxes unlawfully collected by Riverside,
24 California, for the maximum time permitted by law.

25 **ONE-HUNDRED-THIRD CAUSE OF ACTION AGAINST THE CITY OF**
26 **SACRAMENTO, CALIFORNIA, AND DOES 1-50**

27 966. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

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1 967. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Sacramento, California based upon the city's Municipal
3 Code, including but not limited to, Section 3.32.160.

4 968. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 969. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 970. Sacramento, California declined that refund claim by letter.

8 971. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 972. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 973. Plaintiffs seek a refund of all taxes unlawfully collected by Sacramento,
13 California, for the maximum time permitted by law.

14 **ONE-HUNDRED-FOURTH CAUSE OF ACTION AGAINST THE CITY OF SALINAS,**

15 **CALIFORNIA, AND DOES 1-50**

16 974. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 975. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Salinas, California based upon the city's Municipal Code,
19 including but not limited to, Section 32-61.

20 976. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 977. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 978. Salinas, California declined that refund claim by letter.

24 979. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 980. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.

28

1 981. Plaintiffs seek a refund of all taxes unlawfully collected by Salinas, California,
2 for the maximum time permitted by law.

3 **ONE-HUNDRED-FIFTH CAUSE OF ACTION AGAINST THE CITY OF SAN**
4 **BERNADINO, CALIFORNIA, AND DOES 1-50**

5 982. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 983. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with San Bernadino, California based upon the city's
8 Municipal Code, including but not limited to, Section 3.44.130.

9 984. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 985. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 986. San Bernadino, California declined that refund claim by letter.

13 987. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 988. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 989. Plaintiffs seek a refund of all taxes unlawfully collected by San Bernadino,
18 California, for the maximum time permitted by law.

19 **ONE-HUNDRED-SIXTH CAUSE OF ACTION AGAINST THE CITY OF SAN**
20 **BUENAVENTURA (VENTURA), CALIFORNIA, AND DOES 1-50**

21 990. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 991. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with San Buenaventura (Ventura), California based upon the
24 city's Municipal Code, including but not limited to, Section 1587.7.

25 992. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 993. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 994. San Buenaventura (Ventura), California declined that refund claim by letter.

1 995. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 996. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 997. Plaintiffs seek a refund of all taxes unlawfully collected by San Buenaventura
6 (Ventura), California, for the maximum time permitted by law.

7 **ONE-HUNDRED-SEVENTH CAUSE OF ACTION AGAINST THE CITY OF SAN**
8 **FRANCISCO, CALIFORNIA, AND DOES 1-50**

9 998. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 999. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with San Francisco, California based upon the city's
12 Municipal Code, including but not limited to, Article 10, Section 714.

13 1000. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 1001. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 1002. San Francisco, California declined that refund claim by letter.

17 1003. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 1004. The city's denial of the refund claim is wrongful and is in violation of the city's
20 municipal code, state law, and other binding authorities.

21 1005. Plaintiffs seek a refund of all taxes unlawfully collected by San Francisco,
22 California, for the maximum time permitted by law.

23 **ONE-HUNDRED-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF SAN**
24 **GABRIEL, CALIFORNIA, AND DOES 1-50**

25 1006. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 1007. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with San Gabriel, California based upon the city's Municipal
28 Code, including but not limited to, Section 35.096.

1 1008. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 1009. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 1010. San Gabriel, California has failed to issue a refund within 45 days.

5 1011. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 1012. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 1013. Plaintiffs seek a refund of all taxes unlawfully collected by San Gabriel,
10 California, for the maximum time permitted by law.

11 **ONE-HUNDRED-NINTH CAUSE OF ACTION AGAINST THE CITY OF SAN JOSE,**

12 **CALIFORNIA, AND DOES 1-50**

13 1014. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

14 1015. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with San Jose, California based upon the city's Municipal
16 Code, including but not limited to, Section 4.70.700.

17 1016. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.

19 1017. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

20 1018. San Jose, California declined that refund claim by letter.

21 1019. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.

23 1020. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.

25 1021. Plaintiffs seek a refund of all taxes unlawfully collected by San Jose,
26 California, for the maximum time permitted by law.

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1 **ONE-HUNDRED-TENTH CAUSE OF ACTION AGAINST THE CITY OF SAN**
2 **LEANDRO, CALIFORNIA, AND DOES 1-50**

3 1022. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 1023. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with San Leandro, California based upon the city’s Municipal
6 Code, including but not limited to, Section 2.4.250.

7 1024. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 1025. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 1026. San Leandro, California declined that refund claim by letter.

11 1027. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 1028. The city’s denial of the refund claim is wrongful and is in violation of the city’s
14 municipal code, state law, and other binding authorities.

15 1029. Plaintiffs seek a refund of all taxes unlawfully collected by San Leandro,
16 California, for the maximum time permitted by law.

17 **ONE-HUNDRED-ELEVENTH CAUSE OF ACTION AGAINST THE CITY OF SAN**
18 **LUIS OBISPO, CALIFORNIA, AND DOES 1-50**

19 1030. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

20 1031. On or about November 9, 2010, New Cingular filed a refund request, joined in
21 by the Settlement Class, with San Luis Obispo, California based upon the city’s
22 Municipal Code, including but not limited to, Section 3.16.200.

23 1032. That refund claim sought refunds for the maximum period permitted by the
24 applicable statute of limitations.

25 1033. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

26 1034. San Luis Obispo, California declined that refund claim by letter.

27 1035. This lawsuit is brought within the six month time period permitted under Cal.
28 Gov. Code § 912.4.

1 1036. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 1037. Plaintiffs seek a refund of all taxes unlawfully collected by San Luis Obispo,
4 California, for the maximum time permitted by law.

5 **ONE-HUNDRED-TWELFTH CAUSE OF ACTION AGAINST THE CITY OF SAN**
6 **MARINO, CALIFORNIA, AND DOES 1-50**

7 1038. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 1039. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with San Marino, California based upon the city's Municipal
10 Code, including but not limited to, Section 26.03.16

11 1040. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 1041. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 1042. San Marino, California declined that refund claim by letter.

15 1043. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 1044. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 1045. Plaintiffs seek a refund of all taxes unlawfully collected by San Marino,
20 California, for the maximum time permitted by law.

21 **ONE-HUNDRED-THIRTEENTH CAUSE OF ACTION AGAINST THE CITY OF SAN**
22 **PABLO, CALIFORNIA, AND DOES 1-50**

23 1046. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 1047. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with San Pablo, California based upon the city's Municipal
26 Code, including but not limited to, Section 3.40.190.

27 1048. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 1049. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 1050. San Pablo, California declined that refund claim by letter.

3 1051. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 1052. The city's denial of the refund claim is wrongful and is in violation of the city's
6 municipal code, state law, and other binding authorities.

7 1053. Plaintiffs seek a refund of all taxes unlawfully collected by San Pablo,
8 California, for the maximum time permitted by law.

9 **ONE-HUNDRED-FOURTEENTH CAUSE OF ACTION AGAINST THE CITY OF**
10 **SANGER, CALIFORNIA, AND DOES 1-50**

11 1054. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 1055. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Sanger, California based upon the city's Municipal Code,
14 including but not limited to, Section 66.101

15 1056. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 1057. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 1058. Sanger, California has failed to issue a refund within 45 days.

19 1059. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 1060. The city's denial of the refund claim is wrongful and is in violation of the city's
22 municipal code, state law, and other binding authorities.

23 1061. Plaintiffs seek a refund of all taxes unlawfully collected by Sanger, California,
24 for the maximum time permitted by law.

25 **ONE-HUNDRED-FIFTEENTH CAUSE OF ACTION AGAINST THE CITY OF**
26 **SANTA ANA, CALIFORNIA, AND DOES 1-50**

27 1062. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

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1 1063. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Santa Ana, California based upon the city's Municipal
3 Code, including but not limited to, Section 35.169.

4 1064. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 1065. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 1066. Santa Ana, California declined that refund claim by letter.

8 1067. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 1068. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 1069. Plaintiffs seek a refund of all taxes unlawfully collected by Santa Ana,
13 California, for the maximum time permitted by law.

14 **ONE-HUNDRED-SIXTEENTH CAUSE OF ACTION AGAINST THE CITY OF**
15 **SANTA BARBARA, CALIFORNIA, AND DOES 1-50**

16 1070. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 1071. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Santa Barbara, California based upon the city's
19 Municipal Code, including but not limited to, Section 4.24.160.

20 1072. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 1073. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 1074. Santa Barbara, California declined that refund claim by letter.

24 1075. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 1076. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.
28

1 1077. Plaintiffs seek a refund of all taxes unlawfully collected by Santa Barbara,
2 California, for the maximum time permitted by law.

3 **ONE-HUNDRED-SEVENTEENTH CAUSE OF ACTION AGAINST THE CITY OF**
4 **SANTA CRUZ, CALIFORNIA, AND DOES 1-50**

5 1078. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 1079. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with Santa Cruz, California based upon the city's Municipal
8 Code, including but not limited to, Section 3.29.230.

9 1080. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 1081. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 1082. Santa Cruz, California declined that refund claim by letter.

13 1083. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 1084. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 1085. Plaintiffs seek a refund of all taxes unlawfully collected by Santa Cruz,
18 California, for the maximum time permitted by law.

19 **ONE-HUNDRED-EIGHTEENTH CAUSE OF ACTION AGAINST THE CITY OF**
20 **SANTA MONICA, CALIFORNIA, AND DOES 1-50**

21 1086. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 1087. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with Santa Monica, California based upon the city's
24 Municipal Code, including but not limited to, Section 6.72.140.

25 1088. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 1089. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 1090. Santa Monica, California declined that refund claim by letter.

1 1091. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 1092. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 1093. Plaintiffs seek a refund of all taxes unlawfully collected by Santa Monica,
6 California, for the maximum time permitted by law.

7 **ONE-HUNDRED-NINETEENTH CAUSE OF ACTION AGAINST THE CITY OF**
8 **SEAL BEACH, CALIFORNIA, AND DOES 1-50**

9 1094. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 1095. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with Seal Beach, California based upon the city's Municipal
12 Code, including but not limited to, Section 4.50.60.

13 1096. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 1097. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 1098. Seal Beach, California declined that refund claim by letter.

17 1099. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 1100. The city's denial of the refund claim is wrongful and is in violation of the city's
20 municipal code, state law, and other binding authorities.

21 1101. Plaintiffs seek a refund of all taxes unlawfully collected by Seal Beach,
22 California, for the maximum time permitted by law.

23 **ONE-HUNDRED-TWENTIETH CAUSE OF ACTION AGAINST THE CITY OF**
24 **SEASIDE, CALIFORNIA, AND DOES 1-50**

25 1102. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 1103. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with Seaside, California based upon the city's Municipal
28 Code, including but not limited to, Section 3.30.200.

1 1104. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.

3 1105. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

4 1106. Seaside, California declined that refund claim by letter.

5 1107. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.

7 1108. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.

9 1109. Plaintiffs seek a refund of all taxes unlawfully collected by Seaside, California,
10 for the maximum time permitted by law.

11 **ONE-HUNDRED-TWENTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF**
12 **SIERRA MADRE, CALIFORNIA, AND DOES 1-50**

13 1110. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

14 1111. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with Sierra Madre, California based upon the city's Municipal
16 Code, including but not limited to, Section 3.36.160.

17 1112. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.

19 1113. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

20 1114. Sierra Madre, California declined that refund claim by letter.

21 1115. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.

23 1116. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.

25 1117. Plaintiffs seek a refund of all taxes unlawfully collected by Sierra Madre,
26 California, for the maximum time permitted by law.

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1 **ONE-HUNDRED-TWENTY-SECOND CAUSE OF ACTION AGAINST THE CITY OF**
2 **SOLEIDAD, CALIFORNIA, AND DOES 1-50**

3 1118. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 1119. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with Soledad, California based upon the city's Municipal
6 Code, including but not limited to, Section 3.44.160.

7 1120. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 1121. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 1122. Soledad, California has failed to issue a refund within 45 days.

11 1123. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 1124. The city's denial of the refund claim is wrongful and is in violation of the city's
14 municipal code, state law, and other binding authorities.

15 1125. Plaintiffs seek a refund of all taxes unlawfully collected by Soledad, California,
16 for the maximum time permitted by law.

17 **ONE-HUNDRED-TWENTY-THIRD CAUSE OF ACTION AGAINST THE CITY OF**
18 **SOUTH PASADENA, CALIFORNIA, AND DOES 1-50**

19 1126. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

20 1127. On or about November 9, 2010, New Cingular filed a refund request, joined in
21 by the Settlement Class, with South Pasadena, California based upon the city's
22 Municipal Code.

23 1128. That refund claim sought refunds for the maximum period permitted by the
24 applicable statute of limitations.

25 1129. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

26 1130. South Pasadena, California declined that refund claim by letter.

27 1131. This lawsuit is brought within the six month time period permitted under Cal.
28 Gov. Code § 912.4.

1 1132. The city's denial of the refund claim is wrongful and is in violation of the city's
2 municipal code, state law, and other binding authorities.

3 1133. Plaintiffs seek a refund of all taxes unlawfully collected by South Pasadena,
4 California, for the maximum time permitted by law.

5 **ONE-HUNDRED-TWENTY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF**
6 **STANTON, CALIFORNIA, AND DOES 1-50**

7 1134. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

8 1135. On or about November 9, 2010, New Cingular filed a refund request, joined in
9 by the Settlement Class, with Stanton, California based upon the city's Municipal
10 Code, including but not limited to, Section 3.24.180.

11 1136. That refund claim sought refunds for the maximum period permitted by the
12 applicable statute of limitations.

13 1137. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

14 1138. Stanton, California has failed to issue a refund within 45 days.

15 1139. This lawsuit is brought within the six month time period permitted under Cal.
16 Gov. Code § 912.4.

17 1140. The city's denial of the refund claim is wrongful and is in violation of the city's
18 municipal code, state law, and other binding authorities.

19 1141. Plaintiffs seek a refund of all taxes unlawfully collected by Stanton, California,
20 for the maximum time permitted by law.

21 **ONE-HUNDRED-TWENTY-FIFTH CAUSE OF ACTION AGAINST THE CITY OF**
22 **STOCKTON, CALIFORNIA, AND DOES 1-50**

23 1142. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

24 1143. On or about November 9, 2010, New Cingular filed a refund request, joined in
25 by the Settlement Class, with Stockton, California based upon the city's Municipal
26 Code, including but not limited to, Section 3.100.140.

27 1144. That refund claim sought refunds for the maximum period permitted by the
28 applicable statute of limitations.

1 1145. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

2 1146. Stockton, California has failed to issue a refund within 45 days.

3 1147. This lawsuit is brought within the six month time period permitted under Cal.
4 Gov. Code § 912.4.

5 1148. The city's denial of the refund claim is wrongful and is in violation of the city's
6 municipal code, state law, and other binding authorities.

7 1149. Plaintiffs seek a refund of all taxes unlawfully collected by Stockton,
8 California, for the maximum time permitted by law.

9 **ONE-HUNDRED-TWENTY-SIXTH CAUSE OF ACTION AGAINST THE CITY OF**
10 **SUNNYVALE, CALIFORNIA, AND DOES 1-50**

11 1150. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

12 1151. On or about November 9, 2010, New Cingular filed a refund request, joined in
13 by the Settlement Class, with Sunnyvale, California based upon the city's Municipal
14 Code, including but not limited to, Sections 3.12.390 to 3.12.420.

15 1152. That refund claim sought refunds for the maximum period permitted by the
16 applicable statute of limitations.

17 1153. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

18 1154. Sunnyvale, California declined that refund claim by letter.

19 1155. This lawsuit is brought within the six month time period permitted under Cal.
20 Gov. Code § 912.4.

21 1156. The city's denial of the refund claim is wrongful and is in violation of the city's
22 municipal code, state law, and other binding authorities.

23 1157. Plaintiffs seek a refund of all taxes unlawfully collected by Sunnyvale,
24 California, for the maximum time permitted by law.

25 **ONE-HUNDRED-TWENTY-SEVENTH CAUSE OF ACTION AGAINST THE CITY**
26 **OF TORRANCE, CALIFORNIA, AND DOES 1-50**

27 1158. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

28

1 1159. On or about November 9, 2010, New Cingular filed a refund request, joined in
2 by the Settlement Class, with Torrance, California based upon the city's Municipal
3 Code, including but not limited to, Section 225.1.15.

4 1160. That refund claim sought refunds for the maximum period permitted by the
5 applicable statute of limitations.

6 1161. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

7 1162. Torrance, California declined that refund claim by letter.

8 1163. This lawsuit is brought within the six month time period permitted under Cal.
9 Gov. Code § 912.4.

10 1164. The city's denial of the refund claim is wrongful and is in violation of the city's
11 municipal code, state law, and other binding authorities.

12 1165. Plaintiffs seek a refund of all taxes unlawfully collected by Torrance,
13 California, for the maximum time permitted by law.

14 **ONE-HUNDRED-TWENTY-EIGHTH CAUSE OF ACTION AGAINST THE CITY OF**
15 **TULARE, CALIFORNIA, AND DOES 1-50**

16 1166. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

17 1167. On or about November 9, 2010, New Cingular filed a refund request, joined in
18 by the Settlement Class, with Tulare, California based upon the city's Municipal Code,
19 including but not limited to, Section 5.76.180.

20 1168. That refund claim sought refunds for the maximum period permitted by the
21 applicable statute of limitations.

22 1169. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

23 1170. Tulare, California has failed to issue a refund within 45 days.

24 1171. This lawsuit is brought within the six month time period permitted under Cal.
25 Gov. Code § 912.4.

26 1172. The city's denial of the refund claim is wrongful and is in violation of the city's
27 municipal code, state law, and other binding authorities.

28

1 1173. Plaintiffs seek a refund of all taxes unlawfully collected by Tulare, California,
2 for the maximum time permitted by law.

3 **ONE-HUNDRED-TWENTY-NINTH CAUSE OF ACTION AGAINST THE CITY OF**
4 **WATERFORD, CALIFORNIA, AND DOES 1-50**

5 1174. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

6 1175. On or about November 9, 2010, New Cingular filed a refund request, joined in
7 by the Settlement Class, with Waterford, California based upon the city's Municipal
8 Code.

9 1176. That refund claim sought refunds for the maximum period permitted by the
10 applicable statute of limitations.

11 1177. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

12 1178. Waterford, California declined that refund claim by letter.

13 1179. This lawsuit is brought within the six month time period permitted under Cal.
14 Gov. Code § 912.4.

15 1180. The city's denial of the refund claim is wrongful and is in violation of the city's
16 municipal code, state law, and other binding authorities.

17 1181. Plaintiffs seek a refund of all taxes unlawfully collected by Waterford,
18 California, for the maximum time permitted by law.

19 **ONE-HUNDRED-THIRTIETH CAUSE OF ACTION AGAINST THE CITY OF**
20 **WATSONVILLE, CALIFORNIA, AND DOES 1-50**

21 1182. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

22 1183. On or about November 9, 2010, New Cingular filed a refund request, joined in
23 by the Settlement Class, with Watsonville, California based upon the city's Municipal
24 Code, including but not limited to, Section 3-6.924

25 1184. That refund claim sought refunds for the maximum period permitted by the
26 applicable statute of limitations.

27 1185. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

28 1186. Watsonville, California declined that refund claim by letter.

1 1187. This lawsuit is brought within the six month time period permitted under Cal.
2 Gov. Code § 912.4.

3 1188. The city's denial of the refund claim is wrongful and is in violation of the city's
4 municipal code, state law, and other binding authorities.

5 1189. Plaintiffs seek a refund of all taxes unlawfully collected by Watsonville,
6 California, for the maximum time permitted by law.

7 **ONE-HUNDRED-THIRTY-FIRST CAUSE OF ACTION AGAINST THE CITY OF**
8 **WESTMINSTER, CALIFORNIA, AND DOES 1-50**

9 1190. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

10 1191. On or about November 9, 2010, New Cingular filed a refund request, joined in
11 by the Settlement Class, with Westminster, California based upon the city's Municipal
12 Code, including but not limited to, Section 3.14.140.

13 1192. That refund claim sought refunds for the maximum period permitted by the
14 applicable statute of limitations.

15 1193. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

16 1194. Westminster, California has failed to issue a refund within 45 days.

17 1195. This lawsuit is brought within the six month time period permitted under Cal.
18 Gov. Code § 912.4.

19 1196. The city's denial of the refund claim is wrongful and is in violation of the city's
20 municipal code, state law, and other binding authorities.

21 1197. Plaintiffs seek a refund of all taxes unlawfully collected by Westminster,
22 California, for the maximum time permitted by law.

23 **ONE-HUNDRED-THIRTY-SECOND CAUSE OF ACTION AGAINST THE CITY OF**
24 **WHITTIER, CALIFORNIA, AND DOES 1-50**

25 1198. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

26 1199. On or about November 9, 2010, New Cingular filed a refund request, joined in
27 by the Settlement Class, with Whittier, California based upon the city's Municipal
28 Code, including but not limited to, Section 3.24.180.

- 1 1200. That refund claim sought refunds for the maximum period permitted by the
2 applicable statute of limitations.
- 3 1201. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.
- 4 1202. Whittier, California declined that refund claim by letter.
- 5 1203. This lawsuit is brought within the six month time period permitted under Cal.
6 Gov. Code § 912.4.
- 7 1204. The city's denial of the refund claim is wrongful and is in violation of the city's
8 municipal code, state law, and other binding authorities.
- 9 1205. Plaintiffs seek a refund of all taxes unlawfully collected by Whittier, California,
10 for the maximum time permitted by law.

11 **ONE-HUNDRED-THIRTY-THIRD CAUSE OF ACTION AGAINST THE CITY OF**
12 **WINTERS, CALIFORNIA, AND DOES 1-50**

- 13 1206. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.
- 14 1207. On or about November 9, 2010, New Cingular filed a refund request, joined in
15 by the Settlement Class, with Winters, California based upon the city's Municipal
16 Code, including but not limited to, Sections 3.20.140 and 3.22.140.
- 17 1208. That refund claim sought refunds for the maximum period permitted by the
18 applicable statute of limitations.
- 19 1209. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.
- 20 1210. Winters, California has failed to issue a refund within 45 days.
- 21 1211. This lawsuit is brought within the six month time period permitted under Cal.
22 Gov. Code § 912.4.
- 23 1212. The city's denial of the refund claim is wrongful and is in violation of the city's
24 municipal code, state law, and other binding authorities.
- 25 1213. Plaintiffs seek a refund of all taxes unlawfully collected by Winters, California,
26 for the maximum time permitted by law.
- 27
28

1 **ONE-HUNDRED-THIRTY-FOURTH CAUSE OF ACTION AGAINST THE CITY OF**
2 **WOODLAKE, CALIFORNIA, AND DOES 1-50**

3 1214. Plaintiffs incorporate by reference paragraphs 1-148 as if fully set forth herein.

4 1215. On or about November 9, 2010, New Cingular filed a refund request, joined in
5 by the Settlement Class, with Woodlake, California based upon the city's Municipal
6 Code, including but not limited to, Section 3.20.140.

7 1216. That refund claim sought refunds for the maximum period permitted by the
8 applicable statute of limitations.

9 1217. The Claim was properly presented under Cal. Gov. Code §§ 905 and/or 935.

10 1218. Woodlake, California has failed to issue a refund within 45 days.

11 1219. This lawsuit is brought within the six month time period permitted under Cal.
12 Gov. Code § 912.4.

13 1220. The city's denial of the refund claim is wrongful and is in violation of the city's
14 municipal code, state law, and other binding authorities.

15 1229. Plaintiffs seek a refund of all taxes unlawfully collected by Woodlake,
16 California, for the maximum time permitted by law.

17 **PRAYER FOR RELIEF**

18 WHEREFORE, PLAINTIFFS prays for the following relief against Defendants:

- 19 1. For refunds, in accordance with proof at trial;
20 2. For an award of the costs of the suit; and
21 3. Such other and further relief as may be just and proper.
22

23 Dated: May 27, 2011

Respectfully submitted,

24 By: 
25 CONAL DOYLE
26 Attorney for Plaintiffs
27
28