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October 31, 2007

Ms. Angela Bradstreet
Division of Labor Standards Enforcement
Chief Counsel
P. O. Box 420603
San Francisco, CA 94142

Re: Request for Opinion Regarding Wage Deduction Authorization

Dear Ms. Bradstreet:

Pursuant to the Division of Labor Standards Enforcement's ("DLSE") letter of October 24, 2007, we resubmit our request for an opinion on behalf of our client regarding wage deduction authorizations. We have actively researched the subject matter using different research tools, including the DLSE website and DLSE Enforcement Policies and Interpretations Manual. There is no California decision or prior DLSE opinion on point. The DLSE's opinion is not sought in connection with anticipated or pending private litigation concerning the issue addressed in this request nor is the opinion sought in connection with an investigation or litigation between a client or firm and the DLSE.

Our client's current payroll practice entails paying employees for seventy-five (75) work hours just prior to the end of a two (2) week pay period. Thereafter, employees submit electronic time sheets reporting hours actually worked for that pay period. If an employee's time sheet indicates the employee took unpaid time during that pay period and was paid for it, this overpayment of wages is reconciled in the employee's pay for the next payroll period. Under this payroll practice, the employer does not rely on a written wage deduction authorization from the employee pursuant to Labor Code § 300. Instead, the employer relies on the electronic time sheet the employee submits at the end of each payroll period. The time sheets are archived.

Our question deals with appropriate wage deduction authorizations. Does an employee's submission of an electronic time sheet indicating time off which the employee was paid as an overpayment of wages constitute an acceptable authorization for a wage deduction?

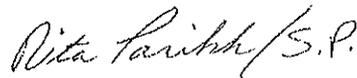
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Your guidance is greatly appreciated. We understand that any opinion from the DLSE is based exclusively on the facts and circumstances described in this request and is given based on our representation, express or implied. We have provided a full and fair description of all the facts and circumstances that would be pertinent to your consideration of the question presented. We further understand that the existence of any other factual or historical background not contained in this letter might require a conclusion different from the one expressed in the DLSE's opinion.

Should you have any questions, please feel free to contact me. We look forward to hearing from you soon.

Very truly yours,

JACKSON LEWIS LLP



Nita Parikh

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