PUBLIC RECORDS / WORKED EXAMPLE

Hims & Hers: accrual, allegations and court orders

Reading litigation exposure | Part 1

Prepared by Dossier Editorial | November 12, 2026

EVIDENCE SOURCES	EVIDENCE CHECKED	PUBLISHER INSTITUTIONS
6	2026-11-12	4

SECTIONS	READER QUESTIONS	REVIEW SCOPE
7	6	Public records

EVIDENCE CHECKED	2026-11-12
EDITION	1 | Public-source research
ARTICLE	dossierplus.ai/blog/hims-hers-ftc-legal-accrual-vs-settlement

IMPORTANT USE NOTE

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PART 01

The decision in brief

No. Hims & Hers reports an approximately $60 million legal contingency accrual, not a $60 million settlement payment. The November 10 amended FTC complaint requests relief; it does not award it. The records reviewed here do not establish an agreed settlement amount, a merits judgment or money received by consumers. A later listed court order remains unread, so this is a bounded evidence review, not a complete docket certification.

Publication date: November 12, 2026. Historical event dates are identified separately. This PDF and the article use the same structured source selection and findings.

PART 02

Executive summary: keep four kinds of evidence separate

This federal consumer-protection action concerns alleged health-data sharing and subscription practices. Does its financial disclosure establish resolution? An estimated exposure, requested remedy, entered order and documented payment answer different questions. [S1] [S2] [S5]

The new development is the November 10 first amended complaint, which adds Arizona, Florida, Nebraska, Ohio and Wisconsin to the existing California and Utah plaintiffs alongside the FTC. The agency's case page remained marked pending when checked on November 12. That page is an agency summary, not a complete court docket. [S1] [S2] [S3]

The company's November 9 Form 10-Q reports the accrual as of September 30 and says it intends to defend the claims. It predates the amended pleading. Read both sides without treating either an allegation or a reserve as a court finding. [S5]

PART 03

Match the company, case and document

The defendant is Hims & Hers Health, Inc., SEC CIK 0001773751. The proceeding is No. 3:26-cv-07871-VC in the U.S. District Court for the Northern District of California. Document 67 is the first amended complaint, filed November 10, 2026; its filing stamp appears on the 68-page PDF. The California plaintiff acts through Los Angeles County Counsel, and the Utah plaintiff is the Division of Consumer Protection. [S1] [S5]

PART 04

A chronology with dates that mean different things

Use the date of the underlying event and the date the record became public as separate fields. A quarter-end estimate can appear in a later filing; an agency posting date can also differ from a court filing date. [S1] [S3] [S5]

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DATE	RECORD AND EVENT	WHAT THE RECORD ESTABLISHES
July 29, 2026	FTC case timeline: initial complaint.	The enforcement action began; allegations are not findings. [S3]
September 30, 2026	Measurement date of the legal accrual reported in the later 10-Q.	Approximately $60 million estimated exposure, not a payment date. [S5]
November 4, 2026	Signed discovery referral order, Document 64.	Rules for resolving discovery disputes; no damages award or merits determination in this order. [S4]
November 9, 2026	Form 10-Q filed for the quarter ended September 30.	Company disclosure and defense position; this precedes the amended complaint. [S5]
November 10, 2026	Document 67 filed; FTC announces five additional state plaintiffs.	Expanded pleading and requests for relief. RECAP also lists Document 74, whose text was unavailable in this review. [S1] [S2] [S6]
November 12, 2026	Evidence check and publication of this walkthrough.	Current review cutoff, not a newly invented court event. [S3]

PART 05

Findings: supported facts and open outcomes

QUESTION	OUTCOME AND SUPPORTING EVIDENCE	MATERIAL LIMIT
Was a legal accrual disclosed?	Supported. Note 11, printed page 30 of the 10-Q, labels the amount a legal contingency accrual under ASC 450.	The company says the estimate may change and cannot estimate the additional loss range. [S5]
What is alleged?	Allegations identified. The FTC describes health-information sharing with advertising platforms and misleading billing or cancellation practices.	The FTC announcement and complaint come from the same enforcement side; they are not independent corroboration of misconduct. [S1] [S2]
Did the amended complaint award relief?	No. Its prayer asks the court for injunctions, monetary relief and state penalties.	A requested remedy is not an entered judgment, an agreed payout or proof of receipt. [S1]
Does the reviewed order decide liability?	No. Document 64 directs discovery disputes into specified procedures.	This conclusion is about that order only. Document 74 is listed but its substantive text was not obtained. [S4] [S6]
Was settlement or consumer payment verified?	Insufficient reviewed evidence. None of the selected records is a settlement instrument or recipient-level payment record.	Do not record zero liability or zero payments merely because this packet does not establish either amount. [S1] [S4] [S5] [S6]

Contrary evidence matters. In the 10-Q, Hims says it has meritorious arguments and plans to defend the case. That is the defendant's position, not a judicial rejection of the claims. Conversely, plaintiffs' detailed assertions remain allegations unless supported by the relevant adjudication or separately evaluated evidence. [S5] [S1]

Coverage limit: the free RECAP metadata identifies a November 10 Order on Stipulation, Document 74, but marks its document unavailable. We did not purchase it or infer its content from the title. The

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agency's pending label and the earlier discovery order cannot establish everything that the later order does. Obtain it before giving a complete current-status or deadline opinion. [S6] [S3] [S4]

PART 06

Decision tree: can this amount be called a settlement?

1. IS THE AMOUNT TIED TO THIS EXACT LEGAL ENTITY AND CASE?

- If established: Keep the case number and source anchor with the amount; continue to document type.
- If unresolved: Resolve identity and scope before combining figures from other lawsuits or affiliates.

2. IS THE SOURCE AN ACCOUNTING DISCLOSURE?

- If established: Label the amount an accrual or estimate with its measurement date. Look separately for an agreement or court disposition.
- If unresolved: Identify whether it is a complaint, signed agreement, proposed order, entered order or transaction record.

3. DOES A SIGNED INSTRUMENT OR ENTERED ORDER SET THE OBLIGATION?

- If established: Read the parties, operative terms, conditions, deadlines and any admission or denial. Describe only what the instrument establishes.
- If unresolved: Keep settlement terms and an adjudicated amount unresolved. A prayer for relief cannot supply the missing disposition.

4. DOES A PAYMENT RECORD ESTABLISH PERFORMANCE?

- If established: Identify payer, recipient, amount, date and purpose. Separate payment to an agency from distribution to consumers.
- If unresolved: Retain an obligation or announced payment as such. Do not convert it into verified receipt.

5. HAS LATER COURT ACTIVITY BEEN REVIEWED?

- If established: Check amendments, modifications, appeals or stays that affect the particular conclusion.
- If unresolved: State the coverage cutoff and the missing document. Revisit status when its actual text becomes available.

Applied here, the financial record reaches the estimate branch and the complaint reaches the requested-relief branch. The reviewed discovery order is procedural. Those records do not complete the settlement-and-receipt chain. [S1] [S4] [S5]

PART 07

Reproduce the review in a Dossier workspace

- Create a clearly labeled educational matter for FTC v. Hims & Hers Health, Inc., No. 3:26-cv-07871-VC. Define the question as evidence of resolution and payment, not a determination of whether every pleaded allegation is true.
- Register each original with its publisher, URL, capture time and stable source ID. Retain original bytes. Give the complaint its filing date, the accrual its measurement date and the 10-Q its publication date.

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- Create separate questions for the disclosed estimate, pleaded conduct, requested remedies, operative court terms and cash received. Attach a precise page or paragraph to each answer instead of using a press headline as the finding.
- Store the company's defense beside the allegations. Record missing later orders as unreviewed leads, not favorable or adverse results. Do not reconstruct private patient examples from the pleading.
- Build the article and downloadable report from the same findings and source selection. Keep unresolved payment and docket coverage visible beside the affected answers. A new source should change the relevant answer, not silently overwrite the earlier evidence cutoff.

For this example, useful anchors are the complaint's cover and prayer for relief, Note 11 of the 10-Q, the single-page discovery order and the metadata for the unavailable later order. This describes an authoring workflow; no private matter was created and no research provider was dispatched. [S1] [S4] [S5] [S6]

PART 08

What evidence would change this dossier?

- First obtain the text of Document 74 and its underlying stipulation. Record its actual scope; do not assume an order on a stipulation concerns settlement or liability.
- Review the response to the amended complaint and any ruling on the claims. Distinguish a pleading-stage ruling, discovery ruling and final disposition.
- If resolution is announced, obtain the signed agreement and any required entered order, including conditions and allocation among relief categories.
- If payment is claimed, seek a dated public acknowledgment, court-filed accounting or other original evidence identifying the recipient and amount. Consumer distributions require their own reconciliation.
- Compare later issuer filings for a revised estimate or disclosed payment. Keep a financial estimate separate from any court-imposed amount, and preserve this November 12 edition. [S1] [S5] [S6]

The related Cleo AI walkthrough below demonstrates the next stage: inspecting an entered settlement order and distinguishing agency-reported collection from consumer receipt. It supplies a comparison method, not evidence about Hims & Hers.

PART 09

Questions readers ask

DOES HIMS & HERS' $60 MILLION ACCRUAL PROVE AN FTC SETTLEMENT?

No. The filing describes a legal contingency estimate. Establish settlement terms from the actual agreement or disposition and establish payment from performance records. [S5]

WHICH STATES JOINED THE FTC CASE IN NOVEMBER 2026?

Arizona, Florida, Nebraska, Ohio and Wisconsin joined the existing California and Utah plaintiffs. The amended complaint was filed November 10. [S1] [S2]

DID THE FTC COMPLAINT FIND THAT HIMS BROKE THE LAW?

No. The complaint presents plaintiffs' allegations and requested remedies. The FTC announcement explicitly leaves the case to the court. [S1] [S2]

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WHY IS A COURT ORDER NOT AUTOMATICALLY PROOF OF LIABILITY?

Read what it orders. Document 64 addresses discovery procedures. Its signed status does not turn it into a merits judgment. [S4]

IS THIS A COMPLETE CHECK OF EVERY CURRENT COURT FILING?

No. Document 74 is listed in free docket metadata, but its text was unavailable. That gap prevents a complete account of later court directions. [S6]

WHAT WOULD VERIFY THAT CONSUMERS RECEIVED MONEY?

A source linking an actual distribution to its recipients, date and amount, reconciled with the applicable settlement or order. An accounting reserve or request for relief does not provide that evidence. [S1] [S5]

PART 10

Linked source register

Titles with a recorded URL link to that source. Entries without a URL identify retained material but do not open an original file. For any court or business record being used in litigation, obtain a certified copy directly from the clerk or filing authority and preserve the retrieval date.

S1 **First amended complaint, Document 67**
Filed pleading hosted by the plaintiff agency. Anchor: PDF page 1 (caption and filing stamp); pages 32-36 (federal counts); pages 62-63 (prayer for relief). Filed November 10, 2026. Allegations and requested remedies, not adjudicated facts. PDF page numbering includes the cover. · retrieved 2026-11-12

S2 **Five states join the Hims & Hers lawsuit**
Agency announcement. Anchor: November 10, 2026 announcement and closing note. Explains added state plaintiffs and alleged practices. Same enforcement-side publisher as S1; not independent corroboration. · retrieved 2026-11-12

S3 **FTC Hims & Hers case page**
Agency case register. Anchor: Civil action number, pending status and case timeline. Last updated November 10 when checked. An agency summary does not certify a complete court docket. · retrieved 2026-11-12

S4 **Discovery referral order, Document 64**
Signed court order, public copy hosted by Justia. Anchor: Single page, signed November 4, 2026. Directs discovery-dispute procedure. Read in full; does not resolve liability or set a settlement amount. · retrieved 2026-11-12

S5 **Hims & Hers Form 10-Q, quarter ended September 30, 2026**
Issuer filing on SEC EDGAR. Anchor: Note 11, Legal Proceedings, printed page 30; risk factors, pages 76-77. Filed November 9, accession 0001773751-26-000246. Company disclosure and defense position; predates the amended complaint. · retrieved 2026-11-12

S6 **Docket entry 74: Order on Stipulation (metadata only)**
RECAP court docket metadata. Anchor: Docket 73687351, entry 74, filed November 10, 2026. Metadata checked through the connected CourtListener API. Document marked unavailable; public HTML access was blocked in this check. No substantive conclusion drawn from its title. · retrieved 2026-11-12

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