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DECLARATION OF CHELSEA HUBBARD

I, Chelsea Hubbard, declare as follows:

1. I am employed by the State of California, Franchise Tax Board, as an Associate Operations Specialist. I am authorized to make this declaration in my official capacity as an FTB employee and not otherwise.
2. I have personal knowledge of the facts set forth herein, and if called as a witness, could and would testify to such facts under oath.
3. Attached to this Declaration, as Exhibit A, is a true and correct copy of the email I received from Plaintiff Christine N. Grab on May 26, 2021.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on August 10, 2021 at Sacramento, California.



Chelsea Hubbard

SD2020500859

Exhibit A

Hubbard, Chelsea@FTB

From: Christi Grab <[REDACTED]>
Sent: Wednesday, May 26, 2021 11:59 AM
To: Hubbard, Chelsea@FTB
Subject: Damning Info That May Put You in Jail...

Hi Ms. Hubbard,

I just realized that you may also be in the dark about what is going on. It is probably too late for you to recant your perjurious statements, but you should probably talk to a non-FTB lawyer about the federal criminal charges that will be coming your way soon. Instructions on how to download the info to take to your lawyer are below. It is my belief that you and Mr. Swank were set up as patsies, and I am very sorry for you that you got caught in the middle of FTB's criminal cover up. Sadly, it is probably you who will face prison, not the people who set you up.

Regards,

Christine Grab

Begin forwarded message:

From: Christi Grab <[REDACTED]>
Subject: Even More Damning Info That May Put You in Jail...
Date: May 25, 2021 at 11:22:42 AM PDT
To: [REDACTED]

Hi Mr. Swank,

Yesterday, I filed a Motion to Compel Further Information for Specially Prepared Interrogatories Set #001. In it, the arguments regarding your perjury are even stronger than the arguments that were in the Meet and Confer document that I forwarded you earlier this morning.

I didn't send it earlier because it wasn't posted online yet, but the court has just updated their website to include the new filing. It can be found here:

<https://roa.sdcourt.ca.gov/roa/faces/CaseSearch.xhtml>

The case number is court 37, year 2020, case #00005100. Scroll down a little ways until you get to the chart listing everything that has happened with the case. The item you want to download is ROA #39, the Declaration, which is the top line item in the chart.

Once again, knowing your employer's track record for setting people up as patsies, I want to make sure you have complete informed consent on what you are getting yourself into by not recanting these perjurious statements. You also should probably consult a lawyer, too (not an FTB lawyer, get your own outside legal counsel that will protect YOU).

I hope you make a wise choice.

Regards,

Christine Grab

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DECLARATION OF ANNA BARSEGYAN

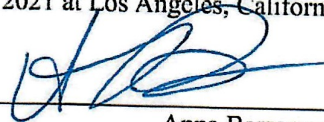
I, Anna Barsegyan, declare as follows:

1. I am an attorney licensed to practice before all of the courts of the State of California and a Deputy Attorney General with the California Office of the Attorney General, counsel of record for the California Franchise Tax Board (FTB) in this action. I make this declaration in support of FTB's Motion for Sanctions Pursuant to Code of Civil Procedure Section 128.5 (the Motion).
2. I have personal knowledge of the facts set forth herein, and if called as a witness, could and would testify to such facts under oath.
3. On June 15, 2020, Plaintiff filed a demurrer to the FTB's answer, which was overruled by the Court on October 30, 2020. I spent approximately 16.75 hours at a rate of \$220 per hour (totaling \$3,685) defending the FTB against the demurrer, including the remote appearance at the hearing.
4. Plaintiff has sent various threatening and harassing communications to me and FTB personnel in an attempt to influence the outcome of this litigation.
5. Attached to this Declaration, as Exhibit A, is a true and correct copy of the email I received from Plaintiff on May 16, 2021.
6. Attached to this Declaration, as Exhibit B, is a true and correct copy of the email I received from Plaintiff on May 25, 2021.
7. Attached to this Declaration, as Exhibit C, is a true and correct copy of the email I received from Plaintiff on May 25, 2021 titled "True Confessions".
8. Attached to this Declaration, as Exhibit D, is a true and correct copy of the email I received from Plaintiff on July 23, 2021.
9. I have spent approximately 16.25 hours at a rate of \$220 per hour (totaling \$3,575) to prepare and bring this instant Motion.
10. The total cost in opposing Plaintiff's demurrer and bringing this Motion is approximately \$7,260.

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I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on September 1, 2021 at Los Angeles, California.



Anna Barsegyan

SD2020500859

Exhibit A

From: Christi Grab
To: Anna Barsegvan
Subject: Pre-Meet and Confer Questions Re: Specially Prepared Interrogatories #002
Date: Sunday, May 16, 2021 10:52:52 AM

Hi Ms. Barsegvan,

As I prepare the Meet and Confer for Specially Prepared Interrogatories #002, I have a couple of quick questions that I want to confirm:

- Was Mr. Swank or any other FTB staff member involved in writing the objections/approving the objections to Special Interrogatories #002 or were the objections solely written/executed by you without any input from FTB employees?
- If FTB staff was involved in writing/approving the objections set forth in your Response to Specially Prepared Interrogatories #002, please name all FTB employees who were involved in the process.

Based on FTB's track record in dealing with me over the last five years, my guess is that someone in FTB's Legal Department worked with you on the Response to Specially Prepared Interrogatories #002 and had Mr. Swank sign it, thus setting Mr. Swank up as the "fall guy." I can't tell you how many times I have gotten things in writing from FTB that is signed by someone, then later have the signator swear that they did not write the letter themselves, that the Legal Department wrote it and they just signed it. I feel bad for all of the FTB employees who may be facing 20 years in prison for being gullible enough to trust the Legal Department.

Thank you in advance for this information! I hope that you had a nice weekend! I'll have the Meet and Confer to Specially Prepared Interrogatories 2 done and sent to you later this week. Also, don't forget about the Meet and Confer to Specially Prepared Interrogatories #001 due on Tuesday, May 18, that you have to respond soon to the Motion to Compel Further Information for Documents Set #001 that I filed, the Motion to Compel hearing is on May 28, and that FTB's response to Admissions is due on June 1, 2021.

Christi

Exhibit B

From: Christi Grab
To: Anna Barsegyan; [REDACTED]
Cc: Brunett, Jozel@FTB; Stanislaus, Selvi@FTB
Subject: Re: Meet and Confer is Missing Verification -- Please send
Date: Tuesday, May 25, 2021 10:27:15 AM

Ms. Barsegyan,

So you are telling me that Mr. Swank himself has confirmed that he wants to keep his response as is? You or FTB's legal department did not make this decision on Mr. Swank's behalf?

As you are very well aware of, Mr. Swank is facing both prison and hefty penalties for his 5 counts of perjury in his Response to Plaintiff's Specially Prepared Interrogatories, Set #001. Given FTB's track record of getting people to sign documents that the themselves didn't author, I suspect that FTB's legal department has set Mr. Swank up as a patsy. I want some kind of confirmation from Mr. Swank himself that he does want to affirm these perjurious statements. It isn't too late for him to recant.

Christi

On May 25, 2021, at 10:09 AM, Anna Barsegyan [REDACTED] wrote:

Mrs. Grab,

No verification is required for the letter. The FTB did not amend its initial responses.

Best regards,
Anna

-----Original Message-----

From: Christi Grab [REDACTED]
Sent: Tuesday, May 25, 2021 10:03 AM
To: Anna Barsegyan [REDACTED]
Subject: Meet and Confer is Missing Verification -- Please send

Hi Ms. Barsegyan,

I would appreciate it if you would provide the verification that was supposed to be attached to the Meet and Confer that you sent over this morning.

Christi

CONFIDENTIALITY NOTICE: This communication with its contents may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

Exhibit C

From: Christi Grab
To: Anna Barsegvan
Subject: True Confessions
Date: Tuesday, May 25, 2021 5:49:50 PM

Most people believe that it is the Attorney General's job to protect the people from criminals. It is disconcerting that in this case, you are protecting the criminals from the people. If there were justice in this world, you would be my attorney, trying to put a stop to the crimes currently being committed against taxpayers.

At this point, it is obvious that you are colluding to set up Mr. Swank and Ms. Hubbard as patsies. I find it despicable that you would destroy these two people's lives in order to ensure that crimes can continue to be committed against the public at large. Given that your job is supposed to be to protect people, I do not know how you live with yourself.

Exhibit D

From: Christi Grab
To: Anna Barsegvan
Cc: Susan Lincoln
Subject: Employee Number/Oath of Office
Date: Friday, July 23, 2021 11:44:36 AM

Hi Ms. Barsegvan,

I am requesting a copy of the Oath of Office that you took upon assuming your current job as Deputy Attorney General for the State of California.

I am also requesting disclosure of your employee number with the California Department of Justice.

Thank you in advance,

Christine Grab