

<p>ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address) Asha Albuquerque, Deputy Attorney General (State Bar No. 332901) California Department of Justice, Office of the Attorney General 455 Golden Gate Avenue, Suite 11000. San Francisco, CA 94102-7004</p> <p>TELEPHONE NO.: (415) 703-5480 FAX NO. (Optional): (415) 703-5480 EMAIL ADDRESS (Optional): asha.albuquerque@doj.ca.gov ATTORNEY FOR (Name): CA Department of Tax & Fee Administration; Trista Gonzalez</p>	<p style="text-align: center;">FOR COURT USE ONLY</p>
<p>SUPERIOR COURT OF CALIFORNIA, COUNTY OF SACRAMENTO STREET ADDRESS: 813 6th Street, Room 212, 2nd Floor MAILING ADDRESS: CITY AND ZIP CODE: Sacramento, CA 95814 BRANCH NAME: Hall of Justice</p>	
<p>PLAINTIFF/PETITIONER: Poway Weapons & Gear, Inc.; SGR Ventures LLC</p>	<p>CASE NUMBER: 25CV018964</p>
<p>DEFENDANT/RESPONDENT: Cal. Dept. of Tax & Fee Administration; Trista Gonzalez</p>	<p>JUDICIAL OFFICER: Christopher E. Krueger</p>
<p style="text-align: center;">NOTICE OF RELATED CASE</p>	<p>DEPT.: 54</p>

Identify, in chronological order according to date of filing, all cases related to the case referenced above.

1. a. Title: Altbaum et al. v. State of California
 b. Case number: D085207
 c. Court: same as above
 other state or federal court (name and address): 4DCA Div. 1, 750 B St, Suite 300 San Diego, CA 92101
 d. Department:
 e. Case type: limited civil unlimited civil probate family law other (specify):
 f. Filing date: 11/08/2024
 g. Has this case been designated or determined as "complex?" Yes No
 h. Relationship of this case to the case referenced above (check all that apply):
 involves the same parties and is based on the same or similar claims.
 arises from the same or substantially identical transactions, incidents, or events requiring the determination of the same or substantially identical questions of law or fact.
 involves claims against, title to, possession of, or damages to the same property.
 is likely for other reasons to require substantial duplication of judicial resources if heard by different judges.
 Additional explanation is attached in attachment 1h
 i. Status of case:
 pending
 dismissed with without prejudice
 disposed of by judgment

2. a. Title: Danielle Jaymes et al. v. Nicolas Maduros, in his official capacity as Director of the Cal. Dept. of Tax & Fee Administration
 b. Case number: 37-2024-00031147-CU-MC-CTL
 c. Court: same as above
 other state or federal court (name and address): San Diego Superior Court
 d. Department: SD-70

PLAINTIFF/PETITIONER: Poway Weapons & Gear, Inc.; SGR Ventures LLC	CASE NUMBER:
DEFENDANT/RESPONDENT: Cal. Dept. of Tax & Fee Administration; Trista Gonzalez	25CV018964

2. (continued)

- e. Case type: limited civil unlimited civil probate family law other (specify):
- f. Filing date: 07/02/2024
- g. Has this case been designated or determined as "complex?" Yes No
- h. Relationship of this case to the case referenced above (check all that apply):
 - involves the same parties and is based on the same or similar claims.
 - arises from the same or substantially identical transactions, incidents, or events requiring the determination of the same or substantially identical questions of law or fact.
 - involves claims against, title to, possession of, or damages to the same property.
 - is likely for other reasons to require substantial duplication of judicial resources if heard by different judges.
 - Additional explanation is attached in attachment 2h
- i. Status of case:
 - pending
 - dismissed with without prejudice
 - disposed of by judgment

3. a. Title:

b. Case number:

c. Court: same as above
 other state or federal court (name and address):

d. Department:

e. Case type: limited civil unlimited civil probate family law other (specify):

f. Filing date:

g. Has this case been designated or determined as "complex?" Yes No

- h. Relationship of this case to the case referenced above (check all that apply):
 - involves the same parties and is based on the same or similar claims.
 - arises from the same or substantially identical transactions, incidents, or events requiring the determination of the same or substantially identical questions of law or fact.
 - involves claims against, title to, possession of, or damages to the same property.
 - is likely for other reasons to require substantial duplication of judicial resources if heard by different judges.
 - Additional explanation is attached in attachment 3h

- i. Status of case:
 - pending
 - dismissed with without prejudice
 - disposed of by judgment

4. Additional related cases are described in Attachment 4. Number of pages attached: _____

Date: September 12, 2025

Asha Albuquerque

 (TYPE OR PRINT NAME OF PARTY OR ATTORNEY)



 (SIGNATURE OF PARTY OR ATTORNEY)

PLAINTIFF/PETITIONER: Poway Weapons & Gear, Inc.; SGR Ventures LLC DEFENDANT/RESPONDENT: Cal. Dept. of Tax & Fee Administration; Trista Gonzalez	CASE NUMBER: 25CV018964
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**PROOF OF SERVICE BY FIRST-CLASS MAIL
NOTICE OF RELATED CASE**

(NOTE: You cannot serve the Notice of Related Case if you are a party in the action. The person who served the notice must complete this proof of service. The notice must be served on all known parties in each related action or proceeding.)

1. I am at least 18 years old and **not a party to this action**. I am a resident of or employed in the county where the mailing took place, and my residence or business address is *(specify)*:

2. I served a copy of the *Notice of Related Case* by enclosing it in a sealed envelope with first-class postage fully prepaid and *(check one)*:
 - a. deposited the sealed envelope with the United States Postal Service.
 - b. placed the sealed envelope for collection and processing for mailing, following this business's usual practices, with which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service.

3. The *Notice of Related Case* was mailed:
 - a. on *(date)*:
 - b. from *(city and state)*:

4. The envelope was addressed and mailed as follows:

a. Name of person served: Street address: City: State and zip code:	c. Name of person served: Street address: City: State and zip code:
b. Name of person served: Street address: City: State and zip code:	d. Name of person served: Street address: City: State and zip code:

Names and addresses of additional persons served are attached. *(You may use form POS-030(P).)*

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

Date: _____

_____ (TYPE OR PRINT NAME OF DECLARANT)		_____ (SIGNATURE OF DECLARANT)
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DECLARATION OF SERVICE BY E-MAIL and U.S. MAIL

Case Name: ***Poway Weapons & Gear, Inc., et al. v. California Department of Tax and Fee Administration, et al.***

Case No.: **25CV018964**

I declare:

I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. My business address is: 455 Golden Gate Avenue, Suite 11000, San Francisco, CA 94102-7004. My electronic service address is Darcy.Woo@doj.ca.gov. I am familiar with the business practice at the Office of the Attorney General for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the Office of the Attorney General is deposited with the United States Postal Service with postage thereon fully prepaid that same day in the ordinary course of business.

On September 12, 2025, I served the attached

CM-015 NOTICE OF RELATED CASE

by transmitting a true copy via electronic mail. In addition, I placed a true copy thereof enclosed in a sealed envelope, in the internal mail system of the Office of the Attorney General, addressed as follows:

C. D. Michel
Joshua Robert Dale
Anna M. Barvir
Tiffany D. Chevront
3 MICHEL & ASSOCIATES, P.C.
180 E. Ocean Blvd., Suite 200
4 Long Beach, CA 90802
Email: cmichel@michellawyers.com

I declare under penalty of perjury under the laws of the State of California and the United States of America the foregoing is true and correct and that this declaration was executed on September 12, 2025, at San Francisco, California.

Darcy Woo
Declarant

dw
Signature

STATE OF CALIFORNIA
OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF JUSTICE
455 GOLDEN GATE AVENUE, SUITE 11000
SAN FRANCISCO, CA 94102-7004



US POSTAGESM PITNEY BOWES



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0000380070 SEP 12 2025

RECEIVED

SEP 15 2025

C. D. Michel
Joshua Robert Dale
Anna M. Barvir
Tiffany D. Cheuvront
3 MICHEL & ASSOCIATES, P.C.
180 E. Ocean Blvd., Suite 200
4 Long Beach. CA 90802

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