

1 ROB BONTA  
Attorney General of California  
2 ANNA FERRARI  
Supervising Deputy Attorney General  
3 State Bar No. 261579  
ASHA ALBUQUERQUE  
4 Deputy Attorney General  
State Bar No. 332901  
5 455 Golden Gate Avenue, Suite 11000  
San Francisco, CA 94102-7004  
6 Telephone: (415) 510-3625  
Fax: (415) 703-5480  
7 E-mail: Asha.Albuquerque@doj.ca.gov  
*Attorneys for Defendants California Department of  
8 Tax and Fee Administration; Trista Gonzalez, in her  
official capacity as Director of the California  
9 Department of Tax and Fee Administration*

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
11 COUNTY OF SACRAMENTO

14 **POWAY WEAPONS & GEAR, INC. and  
15 SGR VENTURES LLC (D/B/A  
SACRAMENTO GUN RANGE),**

16 Plaintiffs,

17 v.

18 **CALIFORNIA DEPARTMENT OF TAX  
19 AND FEE ADMINISTRATION; TRISTA  
GONZALES, in her official capacity as  
20 Director of the California Department of  
Tax and Fee Administration,**

21 Defendants.  
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**Exempt from filing fees per  
Gov. Code § 6103**

Case No. 25CV018964

**DECLARATION OF ASHA  
ALBUQUERQUE IN SUPPORT OF  
DEFENDANTS' DEMURRER TO  
COMPLAINT**

Date: July 20, 2026

Time: 9:00 a.m.

Dept: 54

Judge: The Honorable Christopher E.  
Krueger

Trial Date: not set

Action Filed: August 11, 2025

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I, Asha Albuquerque, declare as follows:

1. I am an attorney licensed to practice law before the courts of the State of California. I am a deputy attorney general with the California Department of Justice and am counsel to the California Department of Tax and Fee Administration and defendant Trista Gonzalez, in her official capacity as the Director of the California Department of Tax and Fee Administration. On October 14, 2025, I met and conferred by videoconference with Plaintiffs’ counsel, Anna Barvir, and Athanasia Livas (admission pro hac vice pending) regarding defendants’ plan to demur to the complaint.
2. During our meet and confer, I explained defendants’ positions regarding the defects in the operative complaint and provided Ms. Barvir and Ms. Livas with the basis for those positions. We discussed our clients’ relative positions on the various issues, but the parties were unable to resolve the matters to be raised in defendants’ demurrer.
3. I make this declaration as provided by Code of Civil Procedure section 430.41, subdivision (a). I make this declaration in support of defendants’ demurrer to plaintiffs’ complaint in this action.
4. This information is true and correct and based on my personal knowledge and, if called to do so, I could and would competently testify to it.
5. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on October 14, 2025 in San Francisco, California

/s/ Asha Albuquerque  
Asha Albuquerque  
Deputy Attorney General