

1 Plaintiffs Poway Weapons & Gear, Inc. and SGR Ventures LLC (hereafter, “Plaintiffs”)
2 and Defendants California Department of Tax and Fee Administration and Trista Gonzalez, in her
3 official capacity as Director of the California Department of Tax and Fee Administration
4 (hereafter, “Defendants”), through their counsel of record, stipulate and request that the Court
5 order as follows:

6 WHEREAS, Defendants filed a Demurrer to the Complaint on October 27, 2025;

7 WHEREAS, the hearing on Defendants’ demurrer was set for July 21, 2026;

8 WHEREAS, the parties’ January 7, 2026 stipulation provided that Defendants reserve the
9 right to change the demurrer hearing reservation to an earlier date, should one become available,
10 in which case the parties agree to confer about and file an updated stipulated briefing schedule for
11 the Court’s consideration;

12 WHEREAS, Defendants have rescheduled the hearing on Defendants’ demurrer to May
13 14, 2026.

14 WHEREAS, Plaintiffs consent to the Defendants’ demurrer hearing on May 14, 2026.

15 WHEREAS, the Parties met and conferred on the briefing schedule via emails on March 9
16 and 10, 2026.

17 WHEREAS, the Parties wish to establish a briefing schedule to promote efficiency and
18 provide adequate time for full and fair briefing of all motions.

19 NOW, THEREFORE, the Parties stipulate and request that the Court order as follows.

20 1. Plaintiffs’ Opposition to Defendants’ Demurrer shall be due on April 8, 2026;

21 2. Plaintiffs’ Motion for Summary Judgment shall be due on April 8, 2026;

22 3. Defendants’ Reply to Plaintiffs’ Opposition to Demurrer shall be due on May 6,
23 2026;

24 4. The hearing on Defendants’ Demurrer shall remain reserved for May 14, 2026.

25 5. Defendants’ Combined Cross-Motion for Summary Judgment and Opposition to
26 Plaintiffs’ Motion for Summary Judgment shall remain due on June 5, 2026;

27 6. Plaintiffs’ Combined Opposition to Defendants’ Cross-Motion for Summary
28 Judgment and Reply to Defendants’ Opposition to Summary Judgment shall remain due on

1 August 5, 2026;

2 7. Defendants' Reply to Plaintiffs' Opposition to Defendants' Cross-Motion for
3 Summary Judgment shall remain due on August 14, 2026;

4 8. The hearing on Plaintiffs' Motion for Summary Judgment and Defendants' Cross-
5 Motion for Summary Judgment shall remain reserved for August 25, 2026.

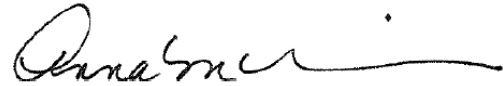
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7 IT IS SO STIPULATED.

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9 Dated: March 12, 2026

MICHEL & ASSOCIATES, P.C.



ANNA M. BARVIR
Attorney for Plaintiffs

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13 Dated: March 12, 2026

ROB BONTA
Attorney General of California
ANNA FERRARI
Supervising Deputy Attorney General

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/s/ Asha Albuquerque
ASHA ALBUQUERQUE
Deputy Attorney General
Attorneys for Defendants

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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 March 12, 2026, I served the attached

- **JOINT STIPULATION RE: REVISED BRIEFING SCHEDULE FOR DEFENDANTS' DEMURRER TO COMPLAINT, PLAINTIFFS' MOTION FOR SUMMARY JUDGMENT, AND DEFENDANTS' CROSS-MOTION FOR SUMMARY JUDGMENT**
- **[PROPOSED] ORDER FOR JOINT STIPULATION RE: REVISED BRIEFING SCHEDULE FOR DEFENDANTS' DEMURRER TO COMPLAINT, PLAINTIFFS' MOTION FOR SUMMARY JUDGMENT, AND DEFENDANTS' CROSS- MOTION FOR SUMMARY JUDGMENT**

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 – SBN 144258
Joshua Robert Dale – SBN 209942
Anna M. Barvir – SBN 268728
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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 March 12, 2026, at San Francisco, California.

D. Woo
Declarant

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Signature

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