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FILED
ALAMEDA COUNTY

APR 06 2009

CLERK OF THE SUPERIOR COURT
By *[Signature]* Deputy

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA

9 COUNTY OF ALAMEDA

10 WILEY W. MANUEL COURTHOUSE

11
12 **PEOPLE OF THE STATE OF CALIFORNIA,**

13
14 Plaintiff,

15 v.

16 **SHARON ELYCE PEARL,**
aka SHARON ELYCE PEARL-JACOBVITZ,
17 **aka SHERI PEARL,**

18 Defendant.

CASE NO.

549743

**DECLARATION IN SUPPORT OF
ISSUANCE OF ARREST WARRANT**

PFN: DQM821 CEN: 9328804

19 I, Hal S. Berman, declare:

20 I was a full time peace officer for eleven years until retiring September 30, 2006. I am
21 currently employed by the California Department of Justice as a retired annuitant Special Agent
22 assigned to the Attorney General's Special Crimes Unit in San Francisco, California. In
23 September of 2003, I was assigned to the Special Crimes Unit to conduct investigations of cases
24 involving identity theft and financial crimes.

25 Prior to my employment with the Attorney General's Office, I worked for more than eight
26 years as an Associate Corporations Investigator for the Department of Corporations' Enforcement
27 Division. In that sworn peace officer position, I handled assignments dealing with criminal
28 investigations that involved a wide variety of complex securities frauds, including the marketing

1 of securities over the Internet. In the course of my work at the Department of Corporations, I
2 served in over a dozen criminal prosecutions as a criminal investigator or as the chief
3 investigating officer in various California counties.

4 I have a BA degree from California State University San Francisco and a Basic POST
5 (Peace Officer Standards & Training) certification from Yuba College. I also have a POST
6 Specialized Law Enforcement, Advanced Certificate. In the course of my career, I have taken
7 numerous classes in the investigation of economic crime, including identity theft, computer crime
8 searches, money laundering, digital evidence and technological issues in criminal prosecution.

9 I have conducted an investigation of Sharon Elyce Pearl ("Pearl"), also known as Sharon
10 Elyce Pearl-Jacobvitz and Shari Pearl. Pearl was the Director of Real Property Operations for the
11 State Bar of California ("Bar"), and in that capacity arranged for the rental of the retail and non-
12 Bar utilized office space in the Bar's building at 180 Howard Street, San Francisco, CA. As
13 detailed below, Pearl has been embezzling a portion of the rents payable to the Bar; I believe
14 Pearl has committed grand theft by embezzlement in violation of Penal Code section 504, a
15 felony. Pearl also failed to report the embezzled funds on her income tax returns in violation of
16 Revenue and Taxation Code section 19706.

17 Created by the state legislature in 1927, the Bar is a public corporation within the judicial
18 branch of government serving as an arm of the California Supreme Court. All Bar members are
19 officers of the court. Membership in the Bar affords attorneys the right and privilege of
20 practicing law in this state. The Bar's integrated network of functions and services - many of
21 them mandated by law - protects the public and assists attorneys in meeting their professional
22 obligations.

23 On September 23, 2008, Senior Assistant Attorney General Ronald D. Smetana and I met
24 with Steve Mazer, Director of Operations for the State Bar, and Robert Hawley, Deputy
25 Executive Director of the State Bar. According to information provided by Mazer then and at a
26 later date, the Bar purchased 180 Howard Street some time between mid-1997 and early 1998.

27 Pearl was hired by the Bar as the Manager, Staff and Building Services, on April 8, 1996.
28 In that capacity she was in charge of facilities management and office services at 555 Franklin

1 Street, San Francisco. She had no statewide responsibilities, and as the Bar did not have tenants
2 at 555 Franklin, she had no responsibilities related to tenants or rent collection. In October 1999
3 she was promoted to the Bar's Director of Real Property. By this time the Bar had moved all
4 staff into 180 Howard, and had inherited several tenants who were already in place. Pearl
5 supervised all office services and personally handled building management, including tenant
6 relationships and the collection of rent. She held this position until her employment was
7 terminated on October 3, 2008.

8 Mazer told me that on June 13, 2008, Pearl submitted a check request for \$10,800, to return
9 a security deposit to former retail tenant, Caboodle Cartridge. The check was issued by the Bar's
10 finance department and delivered to Pearl as requested, but was not cashed. On July 2, 2008,
11 Pearl claimed that the check had been lost in the mail, and requested that a new check be issued.¹
12 Before issuing the new check, finance checked its records and could find no record of ever
13 receiving a security deposit or rental payments from Caboodle. Between July 3 and September 8,
14 2008, Bar Finance Manager Christine Wong had ongoing correspondence with Pearl about the
15 fact that finance could find no record of ever receiving a security deposit or rental payments from
16 Caboodle; Wong also oversaw a thorough search of finance's records for evidence of receipt of
17 these payments. Wong's efforts were not successful and she alerted Chief Financial Officer
18 Peggy Van Horn who reported the problem to Mazer.

19 On September 11 and 12, 2008, Pearl spoke with Mazer and others. She admitted her
20 complicity in the Bar not receiving rent payments from Caboodle, first claiming that the Bar had
21 been "scammed," then changing her story to a claim of blackmail by Caboodle's owner. On
22 September 17, 2008, a second tenant, Howard Street Coffee Roastery, turned over its version of
23 rent invoices received from Pearl. These invoices indicated a full balance due to the Bar for rent
24 and utilities, compared to the version in Pearl's file, which indicated zero balance due to the Bar
25 because of a credit for a supposed lump-sum pre-payment in 2005. The Bar now had evidence
26 that Pearl was maintaining "two sets of books," which suggested embezzlement.

27 ¹ In fact, a later search revealed that Pearl had deposited the check to a bank account she
28 controlled and then later had the deposit reversed.

1 According to Mazer, the Bar's finance department had no formal mechanism in place to
2 track the rent payments that the Bar should have been receiving, nor did it have a mechanism in
3 place to track any gaps in payments from month to month, and simply deposited whatever checks
4 it received from Pearl, with no cross-referencing or reconciliation. In several cases Pearl's files
5 contain no evidence that she took any action to hide the non-payment or to create a paper trail
6 explaining the non-payment; there is simply a gap in her file (that is, no copy of an invoice issued
7 to a tenant, no copy of a check received from a tenant, and no pink cash receipt summary that
8 would accompany a check submitted to finance for deposit) for each month in which rent was not
9 collected by the Bar. This is the case for missing rent payments from tenants Beta Nineties, Tetra
10 Tech, Catholic Charities and Lenos Software.

11 Since that initial meeting with Mazer, he has provided me with additional information. I
12 learned that as to tenant Howard Street Coffee Roastery, the Bar has discovered an elaborate
13 paper trail to explain why no rent was received. In March 2007 the Bar's auditor from Deloitte &
14 Touche asked Pearl why no rental income was posted for Howard Coffee Roastery in 2006. In
15 response, Pearl produced a copy of a memo from herself to (former employee) Lina Abalos in
16 accounts receivable, dated November 15, 2005, which stated that a check was enclosed from
17 Howard Street Coffee Roastery for \$96,507.60 as a prepayment of rent for December 1, 2005,
18 through July 30, 2007. Pearl's file also contained monthly invoices issued to Howard Street
19 Coffee Roastery, showing rent fully offset by a credit for prepayment, with a zero balance due.
20 (She produced no copy of the \$96,507.60 check, and maintained from March 2007 onward that
21 finance had either lost the check or miscoded the deposit.) At the same time, the Bar obtained
22 copies of the invoices that Howard Street Coffee Roastery received from Pearl, showing full rent
23 due. The invoices indicate that the bottom portion of the invoice should be returned with
24 payment, and the address shown on that portion of the invoice is:

25 PLOT
26 The State Bar of California
27 180 Howard Street
28 San Francisco, CA 94105
Attn: Sharon Pearl

1 The Bar received no rent payments from Rotee Express (a Pakistani restaurant) since it
2 began its tenancy in September 2007. Rotee told Mazer that at Pearl's direction it has been
3 making its rent checks payable to PLOT. The invoices in Pearl's file indicate a zero balance due,
4 with the rent and utilities being fully offset by a tenant improvement credit. The version of
5 Rotee's lease in Pearl's file contains a provision for the Bar to reimburse Rotee for "up to
6 \$18,500" for the installation of a sump pump; this lease term would supposedly explain the tenant
7 improvement credit on each rent invoice. However, Assistant General Counsel Mark Torres-Gil
8 has confirmed that the provision in the lease to reimburse Rotee \$18,500 for the installation of a
9 sump pump was added without his knowledge.

10 Rotee turned over a copy of its executed lease; that version contains no provision for the
11 \$18,500 reimbursement. It appears that Pearl falsified the lease for this tenant, creating a version
12 in her tenant file and on file with General Counsel that included a provision for a credit that could
13 later be used to explain the non-receipt of rent, if anyone made an inquiry.

14 Upon discovering that tenants had been instructed by Pearl to make checks payable to
15 PLOT, the investigation turned to a review of tenant files to find other references to this entity. A
16 letter and a check request for PLOT found in Pearl's file on Lenos Software indicated that, in
17 addition to diverting rent payments by having tenants make checks payable to PLOT, Pearl also
18 had at least one check issued by the Bar to PLOT under the pretext of a real estate brokerage
19 commission that was supposedly due to Lenos' agent. A search in the accounting system showed
20 that the Bar in fact issued three checks to PLOT:

21 Two checks were issued for \$5,281.00 each, in November and December of 2003. The
22 check requests submitted by Pearl indicated that that these were payments for "commissions to
23 outside broker for the Lenos lease," and listed the payee as PLOT. The check requests noted that
24 PLOT was a "subcontractor for Grubb & Ellis," and referenced the purchase order number for the
25 Bar's brokerage agreement with Grubb & Ellis. Pearl's file on Lenos Software contained a copy
26 of the December check request, along with a cover letter from herself to David Mitchell, company
27 name PLOT, stating that a check was enclosed in payment of 50% of the commission due for the
28 Lenos lease.

1 David Mitchell was a real estate broker at Grubb & Ellis who represented Lenos in leasing
2 space at the Bar (a different team from Grubb & Ellis represented the Bar; having the same firm
3 represent both parties, via different teams of agents, is apparently a common occurrence in the
4 brokerage industry). The original letter of intent from Lenos requested that the Bar pay a
5 commission to Lenos' broker, David Mitchell at Grubb & Ellis. Assistant General Counsel Mark
6 Torres-Gil confirmed that paying a commission to the tenant's broker was contrary to both the
7 lease and to the Bar's brokerage agreement, which indicated that the Bar paid commissions only
8 to its own broker. Torres-Gil indicated that during lease negotiations Pearl had informed Lenos,
9 based on his instruction, that the Bar only paid commissions to its own broker, not to the tenant's
10 broker. It appears that Pearl simply attached Mitchell's name to her falsified correspondence in
11 order to make the check requests to PLOT appear legitimate.

12 The third check to PLOT was for \$9,387.00, issued in August 2005, supposedly for
13 commissions due to Grubb & Ellis for leasing tenant W. Haywood Burns Institute. On the check
14 request Pearl noted "deferred broker commission on H. Burns lease." Torres-Gil confirmed that,
15 as in the Lenos case, no such commission was due to the tenant's broker. This check included, as
16 supporting documentation, an e-mail from Clare Nyhan at Grubb & Ellis to Pearl, forwarding an
17 e-mail from David Mitchell at PLOT to Mary Lyons at Grubb & Ellis, inquiring about the status
18 of payment of the commission. Close inspection of these e-mails leads one to believe that they
19 are not legitimate, but were manufactured by Pearl to provide documentation for the check
20 request. (One e-mail is from dmitchell@plot.com. However, "plot.com" is not a valid domain,
21 and the address is written as "dmitchell@ plot .com" [with a space between @ and plot, and two
22 spaces between plot and .com].)

23 The Bar's finance department retrieved the three original canceled checks issued to PLOT.
24 The information on the back of the checks showed that these checks were deposited into Wells
25 Fargo account [REDACTED] in Oakland. I have since learned that the account is in the name of
26 the Piedmont Light Opera Theatre, and that Pearl is a signatory on that account.

27 The Bar hired an outside auditor, Kevin W. Harper of Kevin Harper, CPA, and Associates,
28 Union City, CA. Harper has finished his audit of the Bar's accounts supplemented by

1 information received from Bar tenants. Based on rent that was due and not credited to the Bar
2 accounts as well as utility, conference room rental and other fees, he determined that between
3 June of 2000 and September 2008 at total of \$655,372 was embezzled from the Bar. Since the
4 audit was completed, a Bar tenant found additional checks that it gave Pearl for rental of
5 conference rooms in the amount of \$1,495 able to PLOT, and I have found additional amounts
6 from vendors whose payments were unknown to the Bar bringing the total to \$675,820.

7 I have confirmed the information set forth above by reviewing documents produced by the
8 Bar and conducting my own investigation. I have received information from several of the Bar's
9 tenants that demonstrates that rental payments intended for the Bar have been re-directed by Pearl
10 to Wells Fargo Bank account number [REDACTED], in the name of Piedmont Light Opera
11 Theatre.

12 On October 8, 2008, I spoke with James Tang who is the general manager of Beta Nineties
13 Computer, Inc., a tenant at 180 Howard Street from late 2003 until June 2008. He provided me
14 with copies of all of the rent checks written for the tenancy at 180 Howard Street. While most of
15 the checks are made out to "The State Bar of California," among those checks I found ten checks
16 payable to PLOT and PLOT/The State Bar of California totaling \$44,349.16. According to Tang,
17 Pearl collected the rent from the business directly, or it was left at the lobby of the Bar in an
18 envelope for Pearl. If checks were made out to PLOT or PLOT/The State Bar of California, it
19 was done at Pearl's direction.

20 The checks payable to PLOT and PLOT/The State Bar of California show an endorsement
21 stamp to pay to the order of a Wells Fargo Bank in Oakland, account number [REDACTED]. The
22 checks actually made payable to the Bar show an endorsement stamp with a different Wells Fargo
23 account number and show that they are for deposit only to "The State Bar of California." I have
24 checked with Mazer, who informed me that Wells Fargo Bank account [REDACTED] is not a Bar
25 account.

26 On October 15, 2008, I spoke with Jane Heng who, along with her husband, Sambath Heng,
27 runs the Howard Street Coffee Roastery at 180 Howard Street. In addition, she provided me with
28 copies of her rent checks, from which I found 40 checks payable to PLOT or PLOT/The State Bar

1 of California totaling \$183,724.47. The checks payable to PLOT and PLOT/The State Bar of
2 California show an endorsement stamp to pay to the order of Wells Fargo Bank in Oakland,
3 account number [REDACTED]. According to Heng, Pearl collected the rent from the business
4 directly, or it was left at the lobby of the Bar in an envelope for Pearl. If checks were made out to
5 PLOT or PLOT/The State Bar of California, it was done at Pearl's direction. According to Heng,
6 Pearl told her that PLOT was a special account, but never disclosed its purpose to her.

7 On November 19, 2008, I spoke with Debra Chong, CEO of Lenos Software ("Lenos"), a
8 Bar tenant since November 2003. Chong said that until recently she dealt exclusively with Pearl,
9 and that she would leave Lenos' monthly rent check at the front desk of the Bar for Pearl. Chong
10 recalled that Pearl directed her to make checks payable to PLOT rather than the Bar. Chong
11 provided me with the rent invoices that she received for Lenos; five called for payment to either
12 PLOT or PLOT/The State Bar of California. Chong provided me with copies of the
13 corresponding checks totaling \$8,601.21.

14 I spoke with Julia Campbell, the director of corporate real estate of Tetra Tech, Inc. a multi-
15 national engineering company that is a tenant of the Bar, on November 25, 2008. Campbell told
16 me that on August 21, 2006, she received an e-mail from Pearl instructing her to make out a
17 check for tenant improvements in the amount of \$14,335.12 payable to PLOT - The State Bar of
18 California. Tetra Tech's bookkeeping system requires an employer identification number
19 ("EIN") in order to make payments, and so one of Campbell's subordinates contacted Pearl to get
20 an EIN for PLOT - The State Bar of California. Pearl faxed in a completed form W-9 with an
21 EIN (the Bar's) for PLOT - The State Bar of California. Later Pearl contacted Campbell asking
22 about the PLOT check because she had not received it. Campbell provided me with copies of the
23 e-mails, the W-9 and the canceled check. In addition, Campbell provided me with a copy of a
24 check dated August 1, 2007, in the amount of \$721.26 that was altered on its face so that above
25 the computer printed "State Bar of California" is handwritten PLOT and then "[illegible] for
26 Tetra Tech." In follow-up to the interview, I received a copy of another check written to the Bar,
27 dated September 29, 2006 in the amount of \$14,355.12, payable to State Bar of California -
28 PLOT.

1 On December 11, 2008, I interviewed Steve Grant, Director of Facilities for Catholic
2 Charities CYO (CCCYO). He is responsible for payments to the Bar, and told me that CCCYO
3 would receive invoices from Pearl and that a check would be written and left at the Bar's
4 reception desk. Grant provided me with invoices from the Bar and checks written by CCCYO.
5 There are a number of invoices from the Bar for services, conference rooms and repairs where the
6 bottom of the invoice requests that payment be made to P LOT/The State Bar of California. In
7 addition, there are invoices for larger amounts requesting payment to PLOT. I reviewed all of the
8 invoices from the Bar and checks written by CCCYO provided by Grant and found 21 checks
9 (with corresponding invoices) that were payable to PLOT/The State Bar of California, for a total
10 of \$46,911.63.

11 On January 7, 2009, I interviewed Shantel Brooks, the agent of another 180 Howard Street
12 tenant, W. Haywood Burns Institute. She told me that she did not recall anything out of the
13 ordinary with rent payments, but that Pearl had miscellaneous building expenses made payable to
14 PLOT, the State Bar of California. She provided me with copies of five checks that total
15 \$1,495.30 payable to PLOT.

16 On January 14, 2009, I interviewed Daniel Wencel, who was one of the principals of
17 Caboodle Cartridge, a company that sold franchises to retail re-manufactured ink and toner
18 cartridges and subsequently sub-leased office space to CFF Group, LLC and Michael Lauren.
19 Wencel signed a lease with the Bar to rent store front space at 180 Howard Street in early 2005
20 and mailed check no. 1589, dated January 28, 2005, in the amount of \$10,800, payable to The
21 State Bar of California. Wencel confirmed that he recently provided a copy of this check to the
22 Bar. In the course of the interview, I sent Wencel an e-mail with an attached copy of check
23 number 1589 in a pdf file. Wencel later confirmed that the copy was of the same check that he
24 had written to the Bar and mailed to Pearl. Wencel acknowledged that the check was payable to
25 PLOT The State Bar of California and that PLOT appears to have been added to the check.
26 However, Wencel said he had no recollection as to why PLOT was on the check and did not
27 recall any discussions or statements from Pearl regarding PLOT.

28

1 On that same date I interviewed Fred Louie, a principal of CFF Group, LLC, who
2 purchased a Caboodle Cartridge franchise and sub-leased store front space at 180 Howard Street
3 from about March of 2005 through June of 2006. Louie made monthly rent payments of about
4 \$1,800 to Pearl, who came to his store each month, provided Louie with an invoice and
5 personally collected the checks written to the Bar. Louie recalled that Pearl instructed him to
6 make the checks payable to The State Bar of California and to include the word "PLOT."
7 According to Louie, Pearl did not provide an explanation for including PLOT on the check and he
8 did not ask for one. In September of 2008, Pearl contacted Louie and requested copies of the
9 checks he had written to Bar. Louie's partner later provided Pearl with a record of all the
10 payments to Bar.

11 On January 15, 2009, I interviewed Michael Lauren who ran the Caboodle Cartridge
12 franchise at 180 Howard after Louie from June 2006 through September 2007. Lauren told me
13 that Pearl directed him to make his monthly rent checks payable to "The State Bar of
14 California/PLOT." Lauren did not question Pearl, but followed her direction, wrote the checks as
15 directed and then left them at the Bar's reception desk for Pearl's pick up. In follow-up to the
16 interview, I received from Lauren copies of invoices he received from the Bar, directing him to
17 make payments for the period of August of 2006 through December of 2007 to "PLOT, The State
18 Bar of California." I also received copies of seven checks that were payable to PLOT, The State
19 Bar of California that total \$12,723.98.

20 I have obtained a search warrant for the PLOT accounts at Wells Fargo Bank and for
21 Pearl's personal Wells Fargo Bank accounts; all accounts are domiciled in Oakland at a Wells
22 Fargo Branch at 40th Street and Piedmont Avenue. PLOT has an address with the bank of 241
23 Park View Avenue in Oakland; at some points the address for the account was changed to Pearl's
24 personal residence at [REDACTED] Oakland, CA 94611. I provided the records obtained
25 pursuant to the search warrant to Special Crimes Unit Auditor Robert Smith. Smith told me that
26 had has scheduled the bank records for the PLOT accounts at Wells Fargo Bank and found that
27 Pearl had embezzled checks that should have gone to the Bar totaling \$554,220.63. Auditor
28

1 Smith further informed me that Pearl withdrew from the PLOT accounts \$558,314.92 in the form
2 of withdrawals, checks and transfers to her personal accounts at Wells Fargo Bank.

3 I have reviewed the bank statements for Pearl's personal account. They show that Pearl
4 used her ATM card to spend much of the money she embezzled, and that the money was spent on
5 clothing shopping in high end stores, spa treatments, meals in expensive restaurants, travel and
6 stays in expensive hotels.

7 Because federal laws regarding the retention of bank records only specify a five year
8 period, the records received from Wells Fargo for the PLOT account pursuant to the search
9 warrant are incomplete for periods prior to 2002, incomplete for 2002, and more complete for the
10 period November of 2003 forward. Thus, Smith's determination that Pearl stole \$554,220.63 is
11 for the period of November 2003 forward. Taking into account the Bar's audit for the years 2000
12 through 2003 showing a loss of \$127,527.48, it appears that the total amount of theft is at least
13 \$675,820, but could be as high as \$681,748.11, the combined total of the Bar audit and Smith's
14 analysis, not including the cost of the audit.

15 I have also spoken with Special Agent Daniel Mayorga of the Franchise Tax Board. I have
16 provided Mayorga with information on the funds Pearl embezzled for the years 2002 through
17 2007, and he was able to confirm that Pearl failed to report the stolen funds on her tax returns.
18 Mayorga has determined that Pearl owes taxes, interest and penalties for the tax years 1992
19 through 2007 in the amount of \$110,190. Mayorga told me that Pearl filed her returns for those
20 tax years electronically, and that for each of the years 2002 through 2007, Pearl violated
21 California Revenue and Taxation Code section 19706, in that she willfully, and with the intent to
22 evade tax, made and rendered fraudulent tax returns to the Franchise Tax Board. (Pursuant to
23 Revenue and Taxation Code section 19704, the statute of limitations for a violation of section
24 19706 is six years from the date of commission.)

25 Based on the foregoing, I believe that between January of 2000 and September 2008 Pearl
26 embezzled approximately \$675,820 from the Bar, and that she failed to declare the income and
27 pay taxes on the embezzled funds to the Franchise Tax Board. In addition, I believe that Pearl
28 has committed theft in an amount in excess of \$200,000. For that reason, I request that a warrant

1 issue for the arrest of Pearl, and based on the Alameda County Bail Schedule, I request that bail
2 for Pearl be set in the amount of \$80,000. I have been in contact with Pearl's attorney, Leon
3 "Lee" Mezzetti, and have told him that Pearl would be given the opportunity to surrender once
4 the case is filed and the arrest warrant issues.

5 In addition, I request that in the event that Pearl seeks to post bail, that she be required to
6 demonstrate to the court that no portion of said bail or any pledge or consideration provided for
7 such bail was feloniously obtained as required by Penal Code section 1275.1. Pearl is currently
8 unemployed, and I am concerned that any assets used to post bail will be from cash or assets
9 acquired through embezzlement from the Bar. Therefore I request an order directed to the
10 Alameda County Sheriff's Department and any other law enforcement agency, that in the event
11 Pearl seeks to post bail, that such deposit not be accepted until a hearing is held on the source of
12 the funds.

13 Pearl is more particularly described as
14
15
16

17 I declare under penalty of perjury under the laws of the State of California that the
18 foregoing is true and correct. Executed on April 1, 2009, at San Francisco, California.

19
20 

21 HAL S. BERMAN
22 California Department of Justice

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