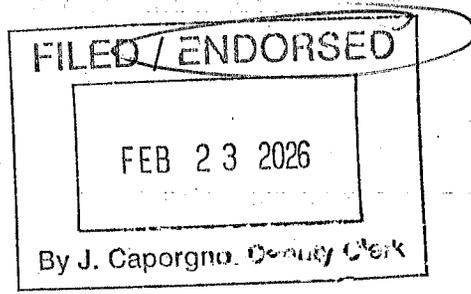


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10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 IN AND FOR THE COUNTY OF SACRAMENTO

13 **PEOPLE OF THE STATE OF CALIFORNIA,**
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Plaintiff,

v.

1. **HARMINDER SINGH DHALIWAL**
(DOB: [REDACTED]) (XREF 5624651)
2. **PARHAM KARBASSI**
(DOB: [REDACTED]) (XREF 5624650)
3. **CAMERON ROBINSON MCLAUGHLIN**
(DOB: [REDACTED]) (XREF 5624799)
4. **NAGIB NEMER HADDAD**
(DOB: [REDACTED]) (XREF 5624793)
5. **EMMANUEL PABLO**
(DOB: [REDACTED]) (XREF 5624795)
6. **GLENN JONATHAN MEYERS**
(DOB: [REDACTED]) (XREF 5624655)
7. **MATTHEW MICHAEL O'BRIEN**
(DOB: [REDACTED]) (XREF 5303331)
8. **WOUT CORNELIS STOKMAN**
(DOB: [REDACTED]) (XREF 5624797)
9. **LANA HASAN ABUKWEIK**
(DOB: [REDACTED]) (XREF 5624653)
10. **LISA MARIE BRANDINI**
(DOB: [REDACTED]) (XREF 5624654)
11. **SHANE CRAIK DUNCAN**
(DOB: [REDACTED]) (XREF 5624792)

Case No. 26FE003384
FELONY COMPLAINT

1 **12. ARIAN ANTHONY KHATIBI**
(DOB: [REDACTED]) (XREF 5624652)
2 **13. ANDRE CHARLES WETZELL**
(DOB: [REDACTED]) (XREF 5625929)
3 **14. MOHAMMAD HAWARI**
(DOB: [REDACTED]) (XREF 5625930)

4 Defendants.

5
6 The Attorney General of the State of California, through Deputy Attorneys General
7 Vikram Mandla and Ryan Toomey, by this complaint accuse defendants HARMINDER SINGH
8 DHALIWAL, PARHAM KARBASSI, CAMERON ROBINSON MCLAUGHLIN, NAGIB
9 NEMER HADDAD, EMMANUEL PABLO, GLENN JONATHAN MEYERS, MATTHEW
10 MICHAEL O'BRIEN, WOUT CORNELIS STOKMAN, LANA HASAN ABUKWEIK, LISA
11 MARIE BRANDINI, SHANE CRAIK DUNCAN, ARIAN ANTHONY KHATIBI, ANDRE
12 CHARLES WETZELL and MOHAMMAD HAWARI of the following crimes, which are
13 connected to each other in their commission:

14
15 **PARMIS LLC**

16 **COUNT ONE**

17 **[CONSPIRACY]**

18 On or about and between January 14, 2022 and August 23, 2023, defendants PARHAM
19 KARBASSI, HARMINDER SINGH DHALIWAL, NAGIB NEMER HADDAD, LANA
20 HASAN ABUKWEIK, LISA MARIE BRANDINI, and ARIAN ANTHONY KHATIBI
21 committed the crime of conspiracy, in violation of Penal Code section 182(a)(1), in that they did
22 unlawfully conspire together, and with other uncharged person or persons, to commit the crime of
23 sales tax evasion, in violation of Revenue and Taxation Code sections 7152(b) and 7153.5, a
24 felony. It is further alleged that Sacramento County has jurisdiction in this count pursuant to
25 Penal Code section 781.

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OVERT ACT ONE

On or about January 14, 2022, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI, *"He wants \$150?"*

OVERT ACT TWO

On or about January 14, 2022, in the County of Alameda, State of California, defendant PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL, *"Pickup 1/18/22, 2022 Lamborghini Urus, ZPBUA1ZL1NLA16790."*

OVERT ACT THREE

On or about January 17, 2022, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI containing a Bill of Lading, and told him, *"You will just need to sign it."*

OVERT ACT FOUR

On or about January 18, 2022, in the County of Marin, State of California, defendant PARHAM KARBASSI completed a CDTFA-448 form for the 2022 Lamborghini Urus, VIN ZPBUA1ZL1NLA16790.

OVERT ACT FIVE

On or about March 15, 2022, defendant PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL, *"Hi Brother, 765 should be ready for pickup next week. Are you able to pickup the car with your trailer, provide a bill of lading to Montana, & take to your shop for PPF the front end or do I need to hire someone else?"*

OVERT ACT SIX

On or about March 15, 2022, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI, *"Yeah no problem."*

OVERT ACT SEVEN

On or about March 15, 2022, in the County of Alameda, State of California, defendant PARHAM KARBASSI sent a text message to defendant NAGIB NEMER HADDAD, *"Did you have to use Samer for your delivery from Sohail?"*

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OVERT ACT EIGHT

On or about March 15, 2022, in the County of Contra Costa, State of California, defendant NAGIB NEMER HADDAD sent a text message to defendant PARHAM KARBASSI, *“Yes; but Lana let me pick up the Evo directly instead of delivery.”*

OVERT ACT NINE

On or about March 15, 2022, in the County of Contra Costa, State of California, defendant PARHAM KARBASSI sent a text message to defendant NAGIB NEMER HADDAD; *“Lana made me provide a fake bill of lading which cost \$200 but did allow me to pickup the Urus.”*

OVERT ACT TEN

On or about March 23, 2022, in the County of Contra Costa, State of California, defendant PARHAM KARBASSI completed a CDTFA-448 form for the 2022 McLaren 765LT Spider, VIN SBM14SCA1NW765688.

OVERT ACT ELEVEN

On or about March 23, 2022, defendant PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL, *“Did the car make it to your shop ok?”*

OVERT ACT TWELVE

On or about March 23, 2022, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI, *“Arrived”* with a photo of a yellow McLaren.

OVERT ACT THIRTEEN

On or about April 27, 2022, in the County of Alameda, State of California, defendant PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL, *“Hi Harmin; Is your truck available Saturday to pickup my new car from Walnut Creek & bring it to my house in oakland & take the 765 to your shop to redo some of the work?”*

OVERT ACT FOURTEEN

On or about May 3, 2022, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI, *“What care are we picking up.”*

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1 OVERT ACT FIFTEEN

2 On or about May 3, 2022, in the County of Alameda, State of California, defendant
3 PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL,
4 "McLaren Elva."

5 OVERT ACT SIXTEEN

6 On or about May 9, 2022, in the County of Marin, State of California, defendant
7 PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL,
8 "Can you pickup the car at 6pm today, bring it to my house, and take the 765."

9 OVERT ACT SEVENTEEN

10 On or about May 9, 2022, in the County of Alameda, State of California, defendant
11 PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL,
12 "Vin SBM26ACA2MW815067S" "My home address: [REDACTED]"

13 OVERT ACT EIGHTEEN

14 On or about July 22, 2022, in the County of Alameda, State of California, defendant
15 PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL,
16 "Pickup: BMW of Murray 4735 S State St, Murray, UT 84107 801-892-6912 Drop off: Parham
17 Karbassi 5606 la Salle Ave Oakland, ca 94611 510-414-9919 2022 bmw x7 Vin:
18 5UXCX6C11N9M86139 The car is ready tomorrow."

19 OVERT ACT NINETEEN

20 On or about September 9, 2022, in the County of Marin, State of California, defendant
21 PARHAM KARBASSI completed a CDTFA-448 form for the 2022 Lamborghini Huracan LP
22 610 4 STO, VIN ZHWUA6ZX6NLA20819.

23 OVERT ACT TWENTY

24 On or about September 9, 2022, in the County of Santa Clara, State of California,
25 defendant HARMINDER SINGH DHALIWAL sent a text message to defendants LANA
26 HASAN ABUKWEIK and LISA MARIE BRANDINI, "Can you send me BOL info for Parham's
27 STO and I'll send it over."

28 ///

1 OVERT ACT TWENTY-ONE

2 On or about September 15, 2022, in the County of Santa Clara, State of California,
3 defendant HARMINDER SINGH DHALIWAL sent a text message to defendants LANA
4 HASAN ABUKWEIK and LISA MARIE BRANDINI, "*Need Parham's STO vin number for*
5 *BOL.*"

6 OVERT ACT TWENTY-TWO

7 On or about September 15, 2022, in the County of Marin, State of California, defendant
8 LANA HASAN ABUKWEIK sent a text message to defendant HARMINDER SINGH
9 DHALIWAL, "*Hi, can you please send me the BOL for Parham.*"

10 OVERT ACT TWENTY-THREE

11 On or about September 15, 2022, in the County of Santa Clara, State of California,
12 defendant HARMINDER SINGH DHALIWAL sent a text message to defendant LANA HASAN
13 ABUKWEIK containing a bill of lading and told her, "*He told me he already took the car so*
14 *wasn't sure if he got it done.*"

15 OVERT ACT TWENTY-FOUR

16 On or about September 15, 2022, in the County of Marin, State of California, defendant
17 LANA HASAN ABUKWEIK sent a text message to defendant HARMINDER SINGH
18 DHALIWAL, "*No, I need the BOL.*"

19 OVERT ACT TWENTY-FIVE

20 On or about September 15, 2022, in the County of Santa Clara, State of California,
21 defendant HARMINDER SINGH DHALIWAL sent a text message to defendant LANA HASAN
22 ABUKWEIK containing a bill of lading and told her, "*Just gotta throw some generic signatures.*"

23 OVERT ACT TWENTY-SIX

24 On or about September 15, 2022, in the County of Marin, State of California, defendant
25 LANA HASAN ABUKWEIK sent a text message to defendant HARMINDER SINGH
26 DHALIWAL, "*Thanks.*"

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1 OVERT ACT TWENTY-SEVEN

2 On or about February 9, 2023, in the County of Alameda, State of California, defendant
3 PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL,
4 *"The Urus is ready tomorrow at 10am. Delivery address: Parmis LLC 1001 S Main St STE 49*
5 *Kalispell, MT 59901."*

6 OVERT ACT TWENTY-EIGHT

7 On or about February 9, 2023, in the County of Santa Clara, State of California, defendant
8 HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI,
9 *"Got it" and "Dropping your place."*

10 OVERT ACT TWENTY-NINE

11 On or about February 10, 2023, in the County of Contra Costa, State of California,
12 defendant PARHAM KARBASSI completed a CDTFA-448 form for the 2022 Lamborghini
13 Urus, VIN ZPBUC3XL0PLA20810.

14 OVERT ACT THIRTY

15 On or about February 10, 2023, in the County of Santa Clara, State of California,
16 defendant HARMINDER SINGH DHALIWAL sent a text message to defendant ARIAN
17 ANTHONY KHATIBI, *"Good morning brotha" "Driver will be there at 10:15 to pick up*
18 *Parham's urus. Please don't detail if they haven't already. My guys will do it."*

19 OVERT ACT THIRTY-ONE

20 On or about February 10, 2023, in the County of Contra Costa, State of California,
21 defendant ARIAN ANTHONY KHATIBI sent a text message to defendant HARMINDER
22 SINGH DHALIWAL, *"Ok sounds good."*

23 OVERT ACT THIRTY-TWO

24 On or about February 10, 2023, in the County of Santa Clara, State of California,
25 defendant HARMINDER SINGH DHALIWAL sent a text message to defendant ARIAN
26 ANTHONY KHATIBI containing a bill of lading, and told him, *"We'll make it to Montana in*
27 *about 45 min."*

28 ///

1 OVERT ACT THIRTY-THREE

2 On or about February 10, 2023, in the County of Contra Costa, State of California,
3 defendant ARIAN ANTHONY KHATIBI sent a text message to defendant HARMINDER
4 SINGH DHALIWAL with a crying/smiling emoji face.

5 OVERT ACT THIRTY-FOUR

6 On or about February 15, 2023, in the County of Contra Costa, State of California,
7 defendant ARIAN ANTHONY KHATIBI sent a text message to defendant HARMINDER
8 SINGH DHALIWAL, *"Hey. Sorry to bug you. We're you able to find it? Nima is on me
9 about it."*

10 OVERT ACT THIRTY-FIVE

11 On or about February 15, 2023, in the County of Santa Clara, State of California,
12 defendant HARMINDER SINGH DHALIWAL sent a text message to defendant ARIAN
13 ANTHONY KHATIBI containing a bill of lading with no dates or signatures.

14 OVERT ACT THIRTY-SIX

15 On or about February 15, 2023, in the County of Contra Costa, State of California,
16 defendant ARIAN ANTHONY KHATIBI sent a text message to defendant HARMINDER
17 SINGH DHALIWAL, *"Thank you so much."*

18 OVERT ACT THIRTY-SEVEN

19 On or about August 11, 2023, in the County of Santa Clara, State of California, defendant
20 HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI,
21 *"Sorry brotha. I'll call you in a little. Dmv investigator and someone from FBI came today and
22 went through all my stuff about Montana cars and mileage blockers."*

23 OVERT ACT THIRTY-EIGHT

24 On or about August 21, 2023, in the County of Santa Clara, State of California, defendant
25 HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI,
26 *"Hey brotha", "The dmv investigator is with Lana again today. She's going to call me when they
27 are done and I'll ping you", "Meanwhile if you need help storing cars somewhere let me know
28 and I will find some friends and family with space."*

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OVERT ACT THIRTY-NINE

On or about August 21, 2023, in the County of Alameda, State of California, defendant PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL with a hand folded emoji.

OVERT ACT FORTY

On or about August 21, 2023, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant PARHAM KARBASSI, *“Definitely move the cars. Or get them registered. This guy isn’t playing around.”*

OVERT ACT FORTY-ONE

On or about August 23, 2023, in the County of Alameda, State of California, defendant PARHAM KARBASSI sent a text message to defendant HARMINDER SINGH DHALIWAL, *“Please move the 918 to another location for now. The titling on that car has not been done yet.”*

COUNT TWO

[FALSE SALES TAX RETURN]

On or about April 30, 2021, and October 19, 2021, in the Counties of Contra Costa and San Bernardino, State of California, defendant PARHAM KARBASSI willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, in violation of Revenue and Taxation Code section 7152(b).

It is further alleged that defendant PARHAM KARBASSI acted with the intent to defeat or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: Failure to report and pay \$68,625 sales tax to the California Department of tax and Fee Administration.

It is further alleged that Sacramento County has jurisdiction in this count pursuant to Penal Code section 781.

///

1 **COUNT THREE**

2 **[FALSE SALES TAX RETURN]**

3 On or about April 21, 2022, April 26, 2022, July 24, 2022 and October 27, 2022, in the
4 Counties of Contra Costa and Marin, State of California, defendants PARHAM KARBASSI and
5 HARMINDER SINGH DHALIWAL, willfully aided or assisted in, or procured, counseled, or
6 advised in, the preparation or presentation, of a return, affidavit, claim, or other document that
7 was fraudulent or false, in violation of Revenue and Taxation Code section 7152(b).

8 It is further alleged that defendants PARHAM KARBASSI and HARMINDER SINGH
9 DHALIWAL acted with the intent to defeat or evade an unreported tax liability exceeding
10 twenty-five thousand dollars (\$25,000) within any 12-consecutive-month period, in violation of
11 Revenue and Taxation Code section 7153.5, a felony, to wit: Failure to report and pay \$314,159
12 sales tax to the California Department of tax and Fee Administration.

13 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
14 Penal Code section 781.

15
16 **COUNT FOUR**

17 **[FALSE SALES TAX RETURN]**

18 On or about October 17, 2022, in the County of Marin, State of California, defendants
19 PARHAM KARBASSI, HARMINDER SINGH DHALIWAL, LANA HASAN ABUKWEIK,
20 and SHANE CRAIK DUNCAN willfully aided or assisted in, or procured, counseled, or advised
21 in, the preparation or presentation, of a return, affidavit, claim, or other document that was
22 fraudulent or false, in violation of Revenue and Taxation Code section 7152(b).

23 It is further alleged that defendants PARHAM KARBASSI, HARMINDER SINGH
24 DHALIWAL, LANA HASAN ABUKWEIK, and SHANE CRAIK DUNCAN acted with the
25 intent to defeat or evade an unreported tax liability exceeding twenty-five thousand dollars
26 (\$25,000) within any 12-consecutive-month period, in violation of Revenue and Taxation Code
27 section 7153.5, a felony, to wit: Failure to report and pay \$40,460 sales tax to the California
28 Department of tax and Fee Administration.

1 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
2 Penal Code section 781.

3
4 **COUNT FIVE**

5 **[FALSE SALES TAX RETURN]**

6 On or about April 28, 2023, in the County of Contra Costa, State of California, defendants
7 PARHAM KARBASSI, HARMINDER SINGH DHALIWAL, and ARIAN ANTHONY
8 KHATIBI, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or
9 presentation, of a return, affidavit, claim, or other document that was fraudulent or false, in
10 violation of Revenue and Taxation Code section 7152(b).

11 It is further alleged that defendants PARHAM KARBASSI, HARMINDER SINGH
12 DHALIWAL, and ARIAN ANTHONY KHATIBI acted with the intent to defeat or evade an
13 unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any 12-
14 consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to
15 wit: Failure to report and pay \$32,151 sales tax to the California Department of tax and Fee
16 Administration.

17 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
18 Penal Code section 781.

19
20 **COUNT SIX**

21 **[FALSE SALES TAX RETURN]**

22 On or about July 14, 2023, in the County of Marin, State of California, defendants
23 PARHAM KARBASSI, HARMINDER SINGH DHALIWAL, and LANA HASAN
24 ABUKWEIK willfully aided or assisted in, or procured, counseled, or advised in, the preparation
25 or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, in
26 violation of Revenue and Taxation Code section 7152(b).

27 It is further alleged that defendants PARHAM KARBASSI, HARMINDER SINGH
28 DHALIWAL, and LANA HASAN ABUKWEIK, acted with the intent to defeat or evade an

1 unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any 12-
2 consecutive-month period, in violation of Revenue and Taxation Code
3 section 7153.5, a felony, to wit: Failure to report and pay \$68,675 sales tax to the California
4 Department of tax and Fee Administration.

5 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
6 Penal Code section 781.

7
8 **COUNT SEVEN**

9 **[FAILURE TO FILE CONSUMER USE TAX RETURN]**

10 On or about April 30, 2021, July 31, 2021, and October 31, 2021, in the County of
11 Sacramento, State of California, defendant PARHAM KARBASSI failed to furnish any return
12 required to be made, in violation of Revenue and Taxation Code section 6452(c).

13 It is further alleged that defendant PARHAM KARBASSI acted with the intent to defeat
14 or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any
15 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a
16 felony, to wit: Failure to report and pay \$151,850 use tax to the California Department of tax and
17 Fee Administration.

18
19 **COUNT EIGHT**

20 **[FAILURE TO FILE CONSUMER USE TAX RETURN]**

21 On or about April 30, 2023, July 31, 2023, and October 31, 2023, in the County of
22 Sacramento, State of California, defendant PARHAM KARBASSI failed to furnish any return
23 required to be made, in violation of Revenue and Taxation Code section 6452(c).

24 It is further alleged that defendant PARHAM KARBASSI acted with the intent to defeat
25 or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any
26 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5; a
27 felony, to wit: Failure to report and pay \$415,693 use tax to the California Department of tax and
28 Fee Administration.

1 **COUNT NINE**

2 **[FAILURE TO FILE CONSUMER USE TAX RETURN]**

3 On or about January 31, 2024, in the County of Sacramento, State of California, defendant
4 PARHAM KARBASSI failed to furnish any return required to be made, in violation of Revenue
5 and Taxation Code section 6452(c).

6 It is further alleged that defendant PARHAM KARBASSI acted with the intent to defeat
7 or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any
8 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a
9 felony, to wit: Failure to report and pay \$94,000 use tax to the California Department of tax and
10 Fee Administration.

11
12 **COUNT TEN**

13 **[PERJURY BY DECLARATION]**

14 On or about July 22, 2021, in the County of Contra Costa, State of California, defendant
15 PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was
16 known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the CDTFA-
17 448 form, that the 2021 Lamborghini Huracan LP 610 4 EVO Spyder, VIN
18 ZHWUT5ZFXMLA17626 was delivered outside California.

19 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
20 Penal Code section 781.

21
22 **COUNT ELEVEN**

23 **[PERJURY BY DECLARATION]**

24 On or about January 18, 2022, in the County of Marin, State of California, defendant
25 PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was
26 known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the CDTFA-
27 448 form, that the 2022 Lamborghini Urus, VIN ZPBUA1ZL1NLA16790 was delivered outside
28 California on.

1 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
2 Penal Code section 781.

3
4 **COUNT TWELVE**

5 **[PERJURY BY DECLARATION]**

6 On or about March 23, 2022, in the County of Contra Costa, State of California, defendant
7 PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was
8 known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the CDTFA-
9 448 form, that the 2022 McLaren 765LT Spider, VIN SBM14SCA1NW765688 was delivered
10 outside California.

11 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
12 Penal Code section 781.

13
14 **COUNT THIRTEEN**

15 **[PERJURY BY DECLARATION]**

16 On or about July 24, 2022, in the County of Contra Costa, State of California, defendant
17 PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was
18 known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the CDTFA-
19 448 form, that 2022 Lamborghini Aventador LP 780 4 Ultimae, VIN ZHWU08ZDXNLA11422
20 was delivered outside California.

21 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
22 Penal Code section 781.

23
24 **COUNT FOURTEEN**

25 **[PERJURY BY DECLARATION]**

26 On or about September 9, 2022, in the County of Marin, State of California, defendant
27 PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was
28 known to be false; in violation of Penal Code section 118, a felony, to wit: Certified the CDTFA-

1 448 form, that the 2022 Lamborghini Huracan LP 610 4 STO, VIN ZHWUA6ZXNLA20819 was
2 delivered outside California.

3 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
4 Penal Code section 781.

5
6 **COUNT FIFTEEN**

7 **[PERJURY BY DECLARATION]**

8 On or about February 10, 2023, in the County of Contra Costa, State of California,
9 defendant PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that
10 which was known to be false, in violation of Penal Code section 118, a felony, to wit: Certified
11 the CDTFA-448 form, that the 2022 Lamborghini Urus, VIN ZPBUC3XL0PLA20810 was
12 delivered outside California.

13 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
14 Penal Code section 781.

15
16 **COUNT SIXTEEN**

17 **[PERJURY BY DECLARATION]**

18 On or about May 7, 2023, in the County of Marin, State of California, defendant
19 PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was
20 known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the CDTFA-
21 448 form, that the 2022 Lamborghini Aventador, VIN ZHWUP8ZD1NLA11073 was delivered
22 outside California.

23 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
24 Penal Code section 781.

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COUNT SEVENTEEN

[PERJURY BY DECLARATION]

On or about September 7, 2023, in the County of Sacramento, State of California, defendant PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the DMV-343 form, that the 2020 BMW X7, VIN 5UXCX6C11N9M86139 was purchased for \$80,000.

COUNT EIGHTEEN

[PERJURY BY DECLARATION]

On or about September 14, 2023, in the County of Sacramento, State of California, defendant PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the DMV-343 form, that the 2020 BMW M2, VIN WBS2U7C08L7E29704 entered California on September 3, 2023.

COUNT NINETEEN

[PERJURY BY DECLARATION]

On or about September 19, 2023, in the County of Sacramento, State of California, defendant PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the DMV-343 form, that the 2019 Porsche Speedster, VIN WP0CF2A94KS172236 was purchased for \$150,000.

COUNT TWENTY

[PERJURY BY DECLARATION]

On or about October 4, 2023, in the County of Sacramento, State of California, defendant PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that which was

1 known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the DMV-
2 343 form, that the 2022 McLaren 765LT Spider, VIN SBM14SCA1NW765688 entered
3 California on September 28, 2023.

4
5 **COUNT TWENTY-ONE**

6 **[PERJURY BY DECLARATION]**

7 On or about October 10, 2023, in the County of Sacramento, State of California,
8 defendant PARHAM KARBASSI did unlawfully, under penalty of perjury, declare as true, that
9 which was known to be false, in violation of Penal Code section 118, a felony, to wit: Certified
10 the DMV-343 form, that 2016 Ferrari F12TDF, VIN ZFF81BFA5G0218586 was purchased for
11 \$380,000.

12
13 **COUNT TWENTY-TWO**

14 **[MONEY LAUNDERING]**

15 On or about March 22, 2022, at and in the County of Contra Costa, State of
16 California, defendant PARHAM KARBASSI did unlawfully conduct a transaction
17 involving monetary instruments of a value exceeding \$5,000 through a financial
18 institution, with the intent to promote, manage, establish, carry on, and facilitate criminal
19 activity, or knew the monetary instruments represented the proceeds of; or were derived
20 directly or indirectly from the proceeds of criminal activity, in violation of Penal Code
21 Section 186.10(a)(1), a felony, to wit: \$443,741 check from an account at Wells Fargo
22 Bank.

23 It is further alleged that Sacramento County has jurisdiction in this count pursuant
24 to Penal Code section 781.

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1 **COUNT TWENTY-THREE**

2 **[MONEY LAUNDERING]**

3 On or about April 29, 2022, at and in the County of Contra Costa, State of
4 California, defendant PARHAM KARBASSI did unlawfully conduct a transaction
5 involving monetary instruments of a value exceeding \$5,000 through a financial
6 institution, with the intent to promote, manage, establish, carry on, and facilitate criminal
7 activity, or knew the monetary instruments represented the proceeds of, or were derived
8 directly or indirectly from the proceeds of criminal activity, in violation of Penal Code
9 Section 186.10(a)(1), a felony, to wit: \$1,550,353 check from an account at Wells Fargo
10 Bank.

11 It is further alleged that Sacramento County has jurisdiction in this count pursuant
12 to Penal Code section 781.

13
14 **COUNT TWENTY-FOUR**

15 **[MONEY LAUNDERING]**

16 On or about July 20, 2022, at and in the County of Contra Costa, State of
17 California, defendant PARHAM KARBASSI did unlawfully conduct a transaction
18 involving monetary instruments of a value exceeding \$5,000 through a financial
19 institution, with the intent to promote, manage, establish, carry on, and facilitate criminal
20 activity, or knew the monetary instruments represented the proceeds of, or were derived
21 directly or indirectly from the proceeds of criminal activity, in violation of Penal Code
22 Section 186.10(a)(1), a felony, to wit: \$593,627 check from an account at Wells Fargo
23 Bank.

24 It is further alleged that Sacramento County has jurisdiction in this count pursuant
25 to Penal Code section 781.

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COUNT TWENTY-FIVE

[MONEY LAUNDERING]

On or about September 9, 2022, at and in the County of Marin, State of California, defendant PARHAM KARBASSI did unlawfully conduct a transaction involving monetary instruments of a value exceeding \$5,000 through a financial institution, with the intent to promote, manage, establish, carry on, and facilitate criminal activity, or knew the monetary instruments represented the proceeds of, or were derived directly or indirectly from the proceeds of criminal activity, in violation of Penal Code Section 186.10(a)(1), a felony, to wit: \$345,643 check from an account at Wells Fargo Bank.

It is further alleged that Sacramento County has jurisdiction in this count pursuant to Penal Code section 781.

COUNT TWENTY-SIX

[MONEY LAUNDERING]

On or about June 16, 2023, at and in the County of Marin, State of California, defendant PARHAM KARBASSI did unlawfully conduct a transaction involving monetary instruments of a value exceeding \$5,000 through a financial institution, with the intent to promote, manage, establish, carry on, and facilitate criminal activity, or knew the monetary instruments represented the proceeds of, or were derived directly or indirectly from the proceeds of criminal activity, in violation of Penal Code Section 186.10(a)(1), a felony, to wit: \$285,000 check from an account at Wells Fargo Bank.

It is further alleged that Sacramento County has jurisdiction in this count pursuant to Penal Code section 781.

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1 MCLAUGHLIN ASSOCIATES LLC

2 COUNT TWENTY-SEVEN

3 [CONSPIRACY]

4 On or about and between November 17, 2020, and June 21, 2023, defendants
5 HARMINDER SINGH DHALIWAL, CAMERON ROBINSON MCLAUGHLIN and WOUT
6 CORNELIS STOKMAN committed the crime of conspiracy, in violation of Penal Code section
7 182(a)(1), in that they did unlawfully conspire together, and with other uncharged person or
8 persons, to commit the crime of sales tax evasion, in violation of Revenue and Taxation Code
9 sections 7152(b) and 7153.5, a felony. It is further alleged that Sacramento County has
10 jurisdiction in this count pursuant to Penal Code section 781.

11 OVERT ACT ONE

12 On or about November 17, 2020, in the County of Santa Clara, State of California,
13 defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED]
14 *"need total \$ amount with tax."*

15 OVERT ACT TWO

16 On or about November 17, 2020, in the County of Santa Clara, State of California,
17 defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED] *"i*
18 *am registering car in montana. I have my other CA cars on gieco."*

19 OVERT ACT THREE

20 On or about November 17, 2020, in the County of Santa Clara, State of California,
21 defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED]
22 *"Wife not aware if this purchase."*

23 OVERT ACT FOUR

24 On or about November 17, 2020, in the County of Santa Clara, State of California,
25 defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED]
26 *don't want the state of California to know anything about this car."*

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OVERT ACT FIVE

On or about November 19, 2020, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED] containing a photo of a Wells Fargo "Outgoing Wire Transfer Request," showing a payment of \$122,675.75 to Lewisville Autoplex LLC, located at 7621 Inwood Road, Dallas, Texas.

OVERT ACT SIX

On or about November 21, 2020, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED] containing a Bill of Lading showing that 2021 Mercedes Benz GLE 63 AMG S, VIN 4JGFB8KB1MA275325 was being shipped to Cameron MCLAUGHLIN at [REDACTED]

OVERT ACT SEVEN

On or about September 8, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to HARMINDER SINGH DHALIWAL, "*do you have any customers with montana plates?*"

OVERT ACT EIGHT

On or about September 8, 2021, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to CAMERON ROBINSON MCLAUGHLIN, "*Yeah a few*"

OVERT ACT NINE

On or about September 8, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to HARMINDER SINGH DHALIWAL, "*have they had any issues?*"

OVERT ACT TEN

On or about September 8, 2021, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to CAMERON ROBINSON MCLAUGHLIN, "*Not yet.*" and "*But they are always paranoid lol.*"

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OVERT ACT ELEVEN

On or about September 8, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to HARMINDER SINGH DHALIWAL, *“have any of them been pulled over?”* and *“and gotten a ticket re montana plates?”*

OVERT ACT TWELVE

On or about September 8, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to HARMINDER SINGH DHALIWAL, *“no worries man doing montana in gt2rs. Now.”*

OVERT ACT THIRTEEN

On or about September 11, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED] containing a photo of 2018 Porsche 911 GT2RS, VIN WP0AE2A91JS185891.

OVERT ACT FOURTEEN

On or about September 11, 2021, in the County of Santa Clara, State of California, [REDACTED] 735 5014 sent a text message to defendant CAMERON ROBINSON MCLAUGHLIN, *“Where do you keep them?”*

OVERT ACT FIFTEEN

On or about September 11, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED] *“one at my shop, one at storage, on in friends garage who moved to utah and lets me use his garage here, two in my garage.”*

OVERT ACT SIXTEEN

On or about September 22, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED]

[REDACTED]

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OVERT ACT SEVENTEEN

On or about September 22, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to [REDACTED] *“shipping the car here.”*

OVERT ACT EIGHTEEN

On or about September 30, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to MATTHEW MICHAEL O'BRIEN, containing a photo of a Vehicle Service Contract for 2018 Porsche 911 GT2RS, VIN WP0AE2A91JS185891.

OVERT ACT NINETEEN

On or about December 26, 2021, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to HARMINDER SINGH DHALIWAL, containing a photo of 2018 Porsche 911 GT2RS, VIN WP0AE2A91JS185891 parked in front of Mountain Terrace, located at [REDACTED] [REDACTED]

OVERT ACT TWENTY

On or about February 4, 2022, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to HARMINDER SINGH DHALIWAL, containing a photo of 2018 Porsche 911 GT2RS, VIN WP0AE2A91JS185891 parked in front of [REDACTED]

OVERT ACT TWENTY-ONE

On or about May 15, 2023, in the County of Santa Clara, State of California, defendant CAMERON ROBINSON MCLAUGHLIN sent a text message to HARMINDER SINGH DHALIWAL, *“am buying car. need to do Montana thing. Wuout. he is AWESOME!!!!!!”*

OVERT ACT TWENTY-TWO

On or about May 15, 2023, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to CAMERON ROBINSON MCLAUGHLIN, containing a link to an online notary service.

1 OVERT ACT TWENTY-THREE

2 On or about May 17, 2023, in the County of Santa Clara, State of California, defendant
3 WOUT CORNELIS STOKMAN sent a text message to HARMINDER SINGH DHALIWAL,
4 "*Cameron MCLAUGHLIN* [REDACTED]

5 OVERT ACT TWENTY-FOUR

6 On or about May 17, 2023, in the County of Santa Clara, State of California, defendant
7 HARMINDER SINGH DHALIWAL sent a text message to WOUT CORNELIS STOKMAN,
8 "*Vin year model.*"

9 OVERT ACT TWENTY-FIVE

10 On or about May 17, 2023, in the County of Santa Clara, State of California, defendant
11 WOUT CORNELIS STOKMAN sent a text message to HARMINDER SINGH DHALIWAL,
12 "*2015 Aston Martin Vantage V12S scfekbcr7fgs01935.*"

13 OVERT ACT TWENTY-SIX

14 On or about May 21, 2023, in the County of Santa Clara, State of California, defendant
15 CAMERON ROBINSON MCLAUGHLIN completed a CDTFA-448 form for the 2015 Aston
16 Martin Vantage V12, VIN SCFEKBCR7FGS01935.

17 OVERT ACT TWENTY-SEVEN

18 On or about June 21, 2023, in the County of Santa Clara, State of California, defendant
19 WOUT CORNELIS STOKMAN sent a text message to HARMINDER SINGH DHALIWAL,
20 "*Any luck with this bol Need it asap.*"

21 OVERT ACT TWENTY-EIGHT

22 On or about June 21, 2023, in the County of Santa Clara, State of California, defendant
23 HARMINDER SINGH DHALIWAL sent a text message to WOUT CORNELIS STOKMAN,
24 containing a bill of lading indicating that 2015 Aston Martin Vantage V12, VIN
25 SCFEKBCR7FGS01935 was transported to McLaughlin Associates LLC in Montana.

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1 OVERT ACT TWENTY-NINE

2 On or about June 21, 2023, in the County of Santa Clara, State of California, defendant
3 WOUT CORNELIS STOKMAN sent a text message to HARMINDER SINGH DHALIWAL,
4 *“Can you put some scribbles please and pdf it.”*

5
6 COUNT TWENTY-EIGHT

7 [FAILURE TO FILE CONSUMER USE TAX RETURN]

8 On or about October 31, 2021, in the County of Sacramento, State of California,
9 defendant CAMERON ROBINSON MCLAUGHLIN failed to furnish any return required to be
10 made, in violation of Revenue and Taxation Code section 6452(c).

11 It is further alleged that defendant CAMERON ROBINSON MCLAUGHLIN acted with
12 the intent to defeat or evade an unreported tax liability exceeding twenty-five thousand dollars
13 (\$25,000) within any 12-consecutive-month period, in violation of Revenue and Taxation Code
14 section 7153.5, a felony, to wit: Failure to report and pay \$35,588 use tax to the California
15 Department of tax and Fee Administration.

16
17 COUNT TWENTY-NINE

18 [FAILURE TO FILE CONSUMER USE TAX RETURN]

19 On or about April 30, 2022, in the County of Sacramento, State of California, defendant
20 CAMERON ROBINSON MCLAUGHLIN failed to furnish any return required to be made, in
21 violation of Revenue and Taxation Code section 6452(c).

22 It is further alleged that defendant CAMERON ROBINSON MCLAUGHLIN acted with
23 the intent to defeat or evade an unreported tax liability exceeding twenty-five thousand dollars
24 (\$25,000) within any 12-consecutive-month period, in violation of Revenue and Taxation Code
25 section 7153.5, a felony, to wit: Failure to report and pay \$40,150 use tax to the California
26 Department of tax and Fee Administration.

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COUNT THIRTY

[FAILURE TO FILE CONSUMER USE TAX RETURN]

On or about July 31, 2022, in the County of Sacramento, State of California, defendant CAMERON ROBINSON MCLAUGHLIN failed to furnish any return required to be made, in violation of Revenue and Taxation Code section 6452(c).

It is further alleged that defendant CAMERON ROBINSON MCLAUGHLIN acted with the intent to defeat or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: Failure to report and pay \$39,694 use tax to the California Department of tax and Fee Administration.

COUNT THIRTY-ONE

[FAILURE TO FILE CONSUMER USE TAX RETURN]

On or about January 31, 2023, and October 31, 2023, in the County of Sacramento, State of California, defendant CAMERON ROBINSON MCLAUGHLIN failed to furnish any return required to be made, in violation of Revenue and Taxation Code section 6452(c).

It is further alleged that defendant CAMERON ROBINSON MCLAUGHLIN acted with the intent to defeat or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: Failure to report and pay \$29,738 use tax to the California Department of tax and Fee Administration.

COUNT THIRTY-TWO

[PERJURY BY DECLARATION]

On or about May 26, 2023, in the County of Sacramento, State of California, defendant CAMERON ROBINSON MCLAUGHLIN did unlawfully, under penalty of perjury, declare as true, that which was known to be false, in violation of Penal Cde section 118, a felony, to wit:

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1 Certified the CDTFA-448 form, that the 2015 Aston Martin Vantage V12, VIN
2 SCFEKBCR7FGS01935 was delivered outside California.

3
4 **GOLDEN EAGLE EXOTICS LLC**

5 **COUNT THIRTY-THREE**

6 **[CONSPIRACY]**

7 On or about and between September 8, 2021 and June 5, 2023, defendants HARMINDER
8 SINGH DHALIWAL, PARHAM KARBASSI, LANA HASAN ABUKWEIK, LISA MARIE
9 BRANDINI and SHANE CRAIK DUNCAN committed the crime of conspiracy, in violation of
10 Penal Code section 182(a)(1), in that they did unlawfully conspire together, and with other
11 uncharged person or persons, to commit the crime of sales tax evasion, in violation of Revenue
12 and Taxation Code sections 7152(b) and 7153.5, a felony. It is further alleged that Sacramento
13 County has jurisdiction in this count pursuant to Penal Code section 781.

14 **OVERT ACT ONE**

15 On or about September 8, 2021, in the County of Marin, State of California, defendant
16 NAGIB NEMER HADDAD completed a CDTFA-448 form for the 2021 Lamborghini Huracan
17 LP 610 4 EVO Spyder, VIN ZHWUT5ZF6MLA17896.

18 **OVERT ACT TWO**

19 On or about September 8, 2021, in the County of Marin, State of California, defendants
20 LANA HASAN ABUKWEIK and SHANE CRAIK DUNCAN delivered the 2021 Lamborghini
21 Huracan LP 610 4 EVO Spyder, VIN ZHWUT5ZF6MLA17896 to defendant NAGIB NEMER
22 HADDAD.

23 **OVERT ACT THREE**

24 On or about September 15, 2021, in the County of Contra Costa, State of California,
25 defendant NAGIB NEMER HADDAD sent a text message to defendant LANA HASAN
26 ABUKWEIK, "*Hi Lana, did you send the Evo spyder paperwork to Montana yet?*"

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1 OVERT ACT FOUR

2 On or about September 15, 2021, in the County of Marin, State of California, defendant
3 LANA HASAN ABUKWEIK sent a text message to defendant NAGIB NEMER HADDAD, "Hi,
4 *not yet, waiting on BOL from shipping company for verification on delivery out of state. I should*
5 *have it today."*

6 OVERT ACT FIVE

7 On or about April 18, 2022, in the County of Contra Costa, State of California, defendant
8 NAGIB NEMER HADDAD sent a text message to defendant HARMINDER SINGH
9 DHALIWAL, "Hi Harmin, It's coming from Ferrari of San Francisco 595 Redwood Hwy, Mill
10 Valley, CA 94941 To [REDACTED] Thank you Naji Haddad."

11 OVERT ACT SIX

12 On or about April 19, 2022, in the County of Santa Clara, State of California, defendant
13 HARMINDER SINGH DHALIWAL sent a text message to defendant NAGIB NEMER
14 HADDAD, "Good morning. My guy said \$500."

15 OVERT ACT SEVEN

16 On or about April 19, 2022, in the County of Contra Costa, State of California, defendant
17 NAGIB NEMER HADDAD sent a text message to defendant HARMINDER SINGH
18 DHALIWAL, "Good morning my friend \$500 sounds good can he pick it up on Thursday ? and
19 *just confirming this will include a bill of lading stating Montana correct? Thank you."*

20 OVERT ACT EIGHT

21 On or about April 20, 2022, in the County of Contra Costa, State of California, defendant
22 NAGIB NEMER HADDAD sent a text message to defendant HARMINDER SINGH
23 DHALIWAL, "My Address in Pleasanton is, [REDACTED]
24 *We're all good for 11:00 o'clock Thank you."*

25 OVERT ACT NINE

26 On or about January 17, 2023, in the County of Marin, State of California, defendant
27 NAGIB NEMER HADDAD completed a CDTF A-448 form for the 2023 Lamborghini Huracan
28 Tecnica ZHWUB6ZFXPLA21737.

1 OVERT ACT TEN

2 On or about January 19, 2023, in the County of Contra Costa, State of California,
3 defendant NAGIB NEMER HADDAD sent a text message to defendant SHANE CRAIK
4 DUNCAN, *"Hello Shane, Do you have any updates on the Tecnica?"*

5 OVERT ACT ELEVEN

6 On or about January 19, 2023, in the County of Marin, State of California, defendant
7 SHANE CRAIK DUNCAN sent a text message to defendant NAGIB NEMER HADDAD,
8 *"Hoping to receive it this afternoon and all booked in for ppf so Harman is hoping to collect
9 tonight or tomorrow so we can have ready next week. Are you doing MT or CA?"*

10 OVERT ACT TWELVE

11 On or about January 19, 2023, in the County of Contra Costa, State of California,
12 defendant NAGIB NEMER HADDAD sent a text message to defendant SHANE CRAIK
13 DUNCAN, *"I like to get it directly from Harmin, Maybe we can finish up the paperwork
14 tomorrow or Saturday and we'll be set."*

15 OVERT ACT THIRTEEN

16 On or about January 19, 2023, in the County of Marin, State of California, defendant
17 SHANE CRAIK DUNCAN sent a text message to defendant NAGIB NEMER HADDAD, *"The
18 car won't be ready as it will need to be inspected and detailed. If you can come in next week to do
19 paperwork and we'll need you to do the notary forms and sort the transport off site for it to go to
20 MT."*

21 OVERT ACT FOURTEEN

22 On or about January 19, 2023, in the County of Contra Costa, State of California,
23 defendant NAGIB NEMER HADDAD sent a text message to defendant SHANE CRAIK
24 DUNCAN, *"Let's do the inspection and detail first then Harmin can pick it up and he'll give the
25 Montana shipping documents as well then I'll pick it up from his shop."*

26 OVERT ACT FIFTEEN

27 On or about January 19, 2023, in the County of Marin, State of California, defendant
28 SHANE CRAIK DUNCAN sent a text message to defendant NAGIB NEMER HADDAD,

1 *“Good evening, chased up and promised car will arrive tomorrow transport got held up. We can*
2 *do that but probably be Tuesday before Harmin can collect it and I’ll get you some pics when it*
3 *arrives promise.”*

4 OVERT ACT SIXTEEN

5 On or about June 5, 2023, in the County of Contra Costa, State of California, defendant
6 NAGIB NEMER HADDAD completed a CDTFA-448 form for 2023 Lamborghini Huracan
7 Tecnica ZHWUB6ZF3PLA23748.

8 OVERT ACT SEVENTEEN

9 On or about January 27, 2023, in the County of Santa Clara, State of California, defendant
10 HARMINDER SINGH DHALIWAL sent a text message to defendants LANA HASAN
11 ABUKWEIK and LISA MARIE BRANDINI, containing photos of a yellow Lamborghini
12 Huracan Tecnica with dealer plates from San Francisco Exotic Cars LLC.

13 OVERT ACT EIGHTEEN

14 On or about January 27, 2023, in the County of Marin, State of California, defendant
15 LANA HASAN ABUKWEIK sent a text message to defendants HARMINDER SINGH
16 DHALIWAL and LISA MARIE BRANDINI, *“Before you deliver it to him can you please*
17 *remove the dealer plate.”*

18 OVERT ACT NINETEEN

19 On or about January 27, 2023, in the County of Santa Clara, State of California, defendant
20 HARMINDER SINGH DHALIWAL sent a text message to defendants LANA HASAN
21 ABUKWEIK and LISA MARIE BRANDINI, containing an unsigned Bill of Lading for the 2023
22 Lamborghini Tecnica, VIN ZHWUB6ZFXPLA21737, showing destination in Montana.

23 OVERT ACT TWENTY

24 On June 3, 2023, in the County of Contra Costa, State of California, defendant NAGIB
25 NEMER HADDAD sent a text message to defendant HARMINDER SINGH DHALIWAL, *“Hi*
26 *Harmin, Happy Saturday my friend, I just got another Lamborghini Tecnica from Walnut Creek*
27 *luxury collection, it will be ready for pick up on Tuesday, Can you please schedule a time for pick*
28 *up to your shop.”*

1 OVERT ACT TWENTY-ONE

2 On or about June 5, 2023, in the County of Contra Costa, State of California,
3 defendant NAGIB NEMER HADDAD completed the CDTFA-448 form, for the 2023
4 Lamborghini Huracan Tecnica ZHWUB6ZF3PLA23748.

5
6 **COUNT THIRTY-FOUR**

7 **[FALSE SALES TAX RETURN]**

8 On or about July 25, 2021, and October 28, 2021, in the County of Marin, State of
9 California, defendant NAGIB NEMER HADDAD willfully aided or assisted in, or procured,
10 counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other
11 document that was fraudulent or false, in violation of Revenue and Taxation Code section
12 7152(b).

13 It is further alleged that defendant NAGIB NEMER HADDAD acted with the intent to
14 defeat or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000)
15 within any 12-consecutive-month period, in violation of Revenue and Taxation Code section
16 7153.5, a felony, to wit: Failure to report and pay \$51,449 sales tax to the California Department
17 of tax and Fee Administration.

18 It is further alleged that Sacramento County has jurisdiction in this count pursuant
19 to Penal Code section 781.

20
21 **COUNT THIRTY-FIVE**

22 **[FALSE SALES TAX RETURN]**

23 On or about January 26, 2022, in the County of Contra Costa, State of California,
24 defendant NAGIB NEMER HADDAD willfully aided or assisted in, or procured, counseled, or
25 advised in, the preparation or presentation, of a return, affidavit, claim, or other document that
26 was fraudulent or false, in violation of Revenue and Taxation Code section 7152(b).

27 It is further alleged that defendant NAGIB NEMER HADDAD acted with the intent to
28 defeat or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000)

1 within any 12-consecutive-month period, in violation of Revenue and Taxation Code section
2 7153.5, a felony, to wit: Failure to report and pay \$33,928 sales tax to the California Department
3 of tax and Fee Administration.

4 It is further alleged that Sacramento County has jurisdiction in this count pursuant
5 to Penal Code section 781.

6
7 **COUNT THIRTY-SIX**

8 **[FALSE SALES TAX RETURN]**

9 On or about July 12, 2022, in the County of Marin, State of California, defendants NAGIB
10 NEMER HADDAD, HARMINDER SINGH DHALIWAL, and LANA HASAN ABUKWEIK
11 willfully aided or assisted in, or procured, counseled, or advised in, the preparation or
12 presentation, of a return, affidavit, claim, or other document that was fraudulent or false, in
13 violation of Revenue and Taxation Code section 7152(b).

14 It is further alleged that defendants NAGIB NEMER HADDAD, HARMINDER SINGH
15 DHALIWAL, and LANA HASAN ABUKWEIK acted with the intent to defeat or evade an
16 unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any 12-
17 consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to
18 wit: Failure to report and pay \$35,382 sales tax to the California Department of tax and Fee
19 Administration.

20 It is further alleged that Sacramento County has jurisdiction in this count pursuant
21 to Penal Code section 781.

22
23 **COUNT THIRTY-SEVEN**

24 **[FALSE SALES TAX RETURN]**

25 On or about April 10, 2023, in the County of Marin, State of California, defendants
26 NAGIB NEMER HADDAD, HARMINDER SINGH DHALIWAL, and SHANE CRAIK
27 DUNCAN willfully aided or assisted in, or procured, counseled, or advised in, the preparation or

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1 presentation, of a return, affidavit, claim, or other document that was fraudulent or false, in
2 violation of Revenue and Taxation Code section 7152(b).

3 It is further alleged that defendants NAGIB NEMER HADDAD, HARMINDER SINGH
4 DHALIWAL, and SHANE CRAIK DUNCAN acted with the intent to defeat or evade an
5 unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any 12-
6 consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to
7 wit: Failure to report and pay \$34,302 sales tax to the California Department of tax and Fee
8 Administration.

9 It is further alleged that Sacramento County has jurisdiction in this count pursuant
10 to Penal Code section 781.

11
12 **COUNT THIRTY-EIGHT**

13 **[PERJURY BY DECLARATION]**

14 On or about September 8, 2021, in the County of Marin, State of California,
15 defendant NAGIB NEMER HADDAD did unlawfully, under penalty of perjury, declare
16 as true, that which was known to be false, in violation of Penal Cde section 118, a felony,
17 to wit: Certified the CDTFA-448 form, that the 2021 Lamborghini Huracan LP 610 4
18 EVO Spyder, VIN ZHWUT5ZF6MLA17896 was delivered outside California.

19 It is further alleged that Sacramento County has jurisdiction in this count pursuant
20 to Penal Code section 781.

21
22 **COUNT THIRTY-NINE**

23 **[PERJURY BY DECLARATION]**

24 On or about April 21, 2022, in the County of Marin, State of California, defendant
25 NAGIB NEMER HADDAD did unlawfully, under penalty of perjury, declare as true, that
26 which was known to be false, in violation of Penal Cde section 118, a felony, to wit:
27 Certified the CDTFA-448 form, that the 2018 Ferrari F8 Spider, VIN
28 ZFF93LMAXN0275841 was delivered outside California.

1 It is further alleged that Sacramento County has jurisdiction in this count pursuant
2 to Penal Code section 781.

3
4 **COUNT FORTY**

5 **[PERJURY BY DECLARATION]**

6 On or about January 17, 2023, in the County of Marin, State of California,
7 defendant NAGIB NEMER HADDAD did unlawfully, under penalty of perjury, declare
8 as true, that which was known to be false, in violation of Penal Cde section 118, a felony,
9 to wit: Certified the CDTFA-448 form, that the 2023 Lamborghini Huracan Tecnica
10 ZHWUB6ZFXPLA21737 was delivered outside California.

11 It is further alleged that Sacramento County has jurisdiction in this count pursuant
12 to Penal Code section 781.

13
14 **COUNT FORTY-ONE**

15 **[PERJURY BY DECLARATION]**

16 On or about June 5, 2023, in the County of Contra Costa, State of California,
17 defendant NAGIB NEMER HADDAD did unlawfully, under penalty of perjury, declare
18 as true, that which was known to be false, in violation of Penal Cde section 118, a felony,
19 to wit: Certified the CDTFA-448 form, that the 2023 Lamborghini Huracan Tecnica
20 ZHWUB6ZF3PLA23748 was delivered outside California.

21 It is further alleged that Sacramento County has jurisdiction in this count pursuant
22 to Penal Code section 781.

23
24 **COUNT FORTY-TWO**

25 **[PERJURY BY DECLARATION]**

26 On or about July 24, 2023, in the County of Marin, State of California, defendant NAGIB
27 NEMER HADDAD did unlawfully, under penalty of perjury, declare as true, that which was
28 known to be false, in violation of Penal Cde section 118, a felony, to wit: Certified the CDTFA-

1 448 form, that the 2023 Ferrari SF90, VIN ZFF96NMA6P0294392 was delivered outside
2 California.

3 It is further alleged that Sacramento County has jurisdiction in this count pursuant
4 to Penal Code section 781.

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6 **COUNT FORTY-THREE**

7 **[PERJURY BY DECLARATION]**

8 On or about September 27, 2023, in the County of Sacramento, State of California,
9 defendant NAGIB NEMER HADDAD did unlawfully, under penalty of perjury, declare
10 as true, that which was known to be false, in violation of Penal Code section 118, a felony,
11 to wit: Certified the DMV-343 form, that the 2023 Ferrari SF90, VIN
12 ZFF96NMA6P0294392 entered California on September 20, 2023.

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14 **COUNT FORTY-FOUR**

15 **[MONEY LAUNDERING]**

16 On or about June 2, 2021, at and in the County of Marin, State of California,
17 defendant NAGIB NEMER HADDAD did unlawfully conduct a transaction involving
18 monetary instruments of a value exceeding \$5,000 through a financial institution, with the
19 intent to promote, manage, establish, carry on, and facilitate criminal activity, or knew the
20 monetary instruments represented the proceeds of, or were derived directly or indirectly
21 from the proceeds of criminal activity, in violation of Penal Code Section 186.10(a)(1), a
22 felony, to wit: \$263,024.75 cashier check from an account at Wells Fargo Bank.

23 It is further alleged that Sacramento County has jurisdiction in this count pursuant
24 to Penal Code section 781.

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COUNT FORTY-FIVE

[MONEY LAUNDERING]

On or about September 8, 2021, at and in the County of Marin, State of California, defendant NAGIB NEMER HADDAD did unlawfully conduct a transaction involving monetary instruments of a value exceeding \$5,000 through a financial institution, with the intent to promote, manage, establish, carry on, and facilitate criminal activity, or knew the monetary instruments represented the proceeds of, or were derived directly or indirectly from the proceeds of criminal activity, in violation of Penal Code Section 186.10(a)(1), a felony, to wit: \$260,000 cashier check from an account at Wells Fargo Bank.

It is further alleged that Sacramento County has jurisdiction in this count pursuant to Penal Code section 781.

EMMANUEL PABLO

COUNT FORTY-SIX

[CONSPIRACY]

On or about and between September 21, 2022, and May 8, 2023, defendants EMMANUEL PABLO, HARMINDER SINGH DHALIWAL, and WOUT CORNELIS STOKMAN committed the crime of conspiracy, in violation of Penal Code section 182(a)(1), in that they did unlawfully conspire together, and with other uncharged person or persons, to commit the crime of sales tax evasion, in violation of Revenue and Taxation Code sections 7152(b) and 7153.5, a felony. It is further alleged that Sacramento County has jurisdiction in this count pursuant to Penal Code section 781.

OVERT ACT ONE

On or about September 21, 2022, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to HARMINDER SINGH DHALIWAL, *“Also - When my ultimae comes next month (lambo NB in Irvine) I’m going to need a transport to you - if you can set that up.”*

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OVERT ACT TWO

On or about October 10, 2022, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to HARMINDER SINGH DHALI WAL, *“Good morning brother – my ultimae landed at USA port – just has to clear customs before arrival at Lamborghini Newport Beach – I suspect it will be ready to ship to you by early or middle of NEXT week.”*

OVERT ACT THREE

On or about October 10, 2022, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALI WAL sent a text message to EMMANUEL PABLO, *“Just get me both addresses for the bill of lading.”*

OVERT ACT FOUR

On or about October 10, 2022, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to HARMINDER SINGH DHALI WAL, *“Both address includes Oregon addresses and Lamborghini Irvine address correct?”*

OVERT ACT FIVE

On or about October 10, 2022, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALI WAL sent a text message to EMMANUEL PABLO, *“Correct.”*

OVERT ACT SIX

On or about October 18, 2022, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO completed a CDTFA-448 form for the 2023 Lamborghini Aventador Ultima, VIN ZHWUP8ZD3NLA11415.

OVERT ACT SEVEN

On or about October 21, 2022, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to HARMINDER SINGH DHALI WAL, *“What day did the bill of lading say the car was delivered to Oregon ?”*

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OVERT ACT EIGHT

On or about October 21, 2022, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to EMMANUEL PABLO, *"We don't put a date so you can put anything you want after the date it was picked up."*

OVERT ACT NINE

On or about January 18, 2023, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to Rachel Pablo, *"70k saved - I can't believe the registration lasts for 5 years - that's crazy. Stupid California. Paid 3k to own a 600k car for 5 years - lol in Cali that's like 75k for 5 years. Hella dumb. Good we bought the lake Oswego house."*

OVERT ACT TEN

On or about May 4, 2023, in the County of Orange County, State of California, defendant EMMANUEL PABLO completed a CDTFA-448 form for the 2023 Lamborghini Aventador Ultima, VIN ZHWUP8ZD3NLA11415.

OVERT ACT ELEVEN

On or about March 28, 2023, in the County of Santa Clara, State of California, defendant WOUT CORNELIS STOKMAN sent a text message to EMMANUEL PABLO, *"This must be yours"* with an attached photo of the 2023 Lamborghini Aventador Ultima, VIN ZHWUP8ZD3NLA11415.

OVERT ACT TWELVE

On or about March 28, 2023, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to HARMINDER SINGH DHALIWAL, *"Also we may need to organize transport from Los Gatos to your place with bill of lading."*

OVERT ACT THIRTEEN

On or about April 6, 2023, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to WOUT CORNELIS STOKMAN, *"Hi wout - I got back late last night but my family a little under the weather - I'll pick up car early next week - that work ?"*

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OVERT ACT FOURTEEN

On or about April 6, 2023, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to WOUT CORNELIS STOKMAN, *“Or I should say - come check out car and do the unveiling - then organize transport as I understand I can not drive it off the lot.”*

OVERT ACT FIFTEEN

On or about April 13, 2023, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to HARMINDER SINGH DHALIWAL, *“Car is ready for pick up - my sales guy wout knows the deal - he’s not gonna pay for transport - but I’ll pay your driver to transport to your shop and the bill of lading to Oregon.”*

OVERT ACT SIXTEEN

On or about May 5, 2023, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to HARMINDER SINGH DHALIWAL, *“Good morning - we good for pick up STO tomorrow Saturday late morning ?”*

OVERT ACT SEVENTEEN

On or about May 5, 2023, in the County of Contra Costa, State of California, defendant EMMANUEL PABLO sent a text message to HARMINDER SINGH DHALIWAL, *“have car event tomorrow night in Stockton.”*

OVERT ACT EIGHTEEN

On or about May 8, 2023, in the County of Santa Clara, State of California, defendant WOUT CORNELIS STOKMAN sent a text message to HARMINDER SINGH DHALIWAL, *“GM Did you find a copy of the bill of lading I need to send the MSO to JR.”*

OVERT ACT NINETEEN

On or about May 8, 2023, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to WOUT CORNELIS STOKMAN, *“Will get it to you shortly.”*

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OVERT ACT TWENTY

On or about May 8, 2023, in the County of Santa Clara, State of California, defendant WOUT CORNELIS STOKMAN sent a text message to HARMINDER SINGH DHALIWAL, "Okay leave the delivery date open so I can make sure it similar with the 448 form."

COUNT FORTY-SEVEN

[FAILURE TO FILE CONSUMER USE TAX RETURN]

On or about July 31, 2021, and April 30, 2022, in the Counties of Sacramento and San Francisco, State of California, defendant EMMANUEL PABLO failed to furnish any return required to be made, in violation of Revenue and Taxation Code section 6452(c).

It is further alleged that defendant EMMANUEL PABLO acted with the intent to defeat or evade an unreported tax liability exceeding twenty-five thousand dollars (\$25,000) within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: Failure to report and pay \$38,094 sales tax to the California Department of tax and Fee Administration.

COUNT FORTY-EIGHT

[PERJURY BY DECLARATION]

On or about May 4, 2023, in the County of Santa Clara, State of California, defendant EMMANUEL PABLO did unlawfully, under penalty of perjury, declare as true, that which was known to be false, in violation of Penal Code section 118, a felony, to wit: Certified the CDTEA-448 form, that the 2023 Lamborghini Huracan STO VIN ZHWUA6ZX3PLA22918 was delivered outside California.,

It is further alleged that Sacramento County has jurisdiction in this count pursuant to Penal Code section 781.

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1 MEYERS AUTO GROUP LLC

2 COUNT FORTY-NINE

3 [CONSPIRACY]

4 On or about and between October 24, 2022, and March 11, 2023, defendants
5 HARMINDER SINGH DHALIWAL, GLENN JONATHAN MEYERS, and LANA HASAN
6 ABUKWEIK committed the crime of conspiracy, in violation of Penal Code section 182(a)(1), in
7 that they did unlawfully conspire together, and with other uncharged person or persons, to
8 commit the crime of sales tax evasion, in violation of Revenue and Taxation Code sections
9 7152(b) and 7153.5, a felony. It is further alleged that Sacramento County has jurisdiction in this
10 count pursuant to Penal Code section 781.

11 OVERT ACT ONE

12 On or about October 24, 2022, in the County of Marin, State of California, defendant
13 GLENN JONATHAN MEYERS completed a CDTFA-448 form for the 2022 Lamborghini STO,
14 VIN ZHWUA6ZX5NLA21248.

15 OVERT ACT TWO

16 On or about October 26, 2022, in the County of Santa Clara, State of California, defendant
17 HARMINDER SINGH DHALIWAL sent a text message to defendant LANA HASAN
18 ABUKWEIK, "*Need BOL for Glenn.*"

19 OVERT ACT THREE

20 On or about November 10, 2022, in the County of Marin, State of California, defendant
21 GLENN JONATHAN MEYERS sent a text message to defendant HARMINDER SINGH
22 DHALIWAL, "*Also, I will be at my work in Sausalito tomorrow. if you want to drop it off then.
23 Just arrive before 12 noon.*"

24 OVERT ACT FOUR

25 On or about November 10, 2022, in the County of Santa Clara, State of California,
26 defendant HARMINDER SINGH DHALIWAL sent a text message to defendant GLENN
27 JONATHAN MEYERS, "*Let me know what time you'd like it there tomorrow and I'll make it
28 happen.*"

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OVERT ACT FIVE

On or about November 11, 2022, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to defendant HARMINDER SINGH DHALIWAL, *“Good morning What’s the eta ?”*

OVERT ACT SIX

On or about November 11, 2022, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant GLENN JONATHAN MEYERS, *“12:54”*

OVERT ACT SEVEN

On or about January 18, 2023, in the County of Marin, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant LANA HASAN ABUKWEIK, *“Is Glenn’s car ready by any chance? I have transport on the way there now.”*

OVERT ACT EIGHT

On or about January 18, 2023, in the County of Marin, State of California, defendant LANA HASAN ABUKWEIK sent a text message to defendant HARMINDER SINGH DHALIWAL, *“He also needs a bill of lading, going to Montana.”*

OVERT ACT NINE

On or about January 20, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS completed a CDTFA-448 form for the 2019 Porsche 311 GT3 RS, VIN WP0AF2A93KS165284.

OVERT ACT TEN

On or about January 20, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to defendant HARMINDER SINGH DHALIWAL, *“Did Lana reach out to you that I need a bill of lading that this car is going out of state to Montana.”*

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OVERT ACT ELEVEN

On or about January 21, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to defendant HARMINDER SINGH DHALIWAL [REDACTED] 2 exits up from the dealership.”

OVERT ACT TWELVE

On or about January 21, 2023, in the County of Marin, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant GLENN JONATHAN MEYERS, “Probably be at your place just around 10. Let me know if not too late.”

OVERT ACT THIRTEEN

On or about January 21, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to defendant HARMINDER SINGH DHALIWAL, “That works. Have them text me 20 minutes out. Also, stay on the main road before and don't pull up to Maoli. I'll come down the hill to get the car. Which is a large flat area easy to unload.”

OVERT ACT FOURTEEN

On or about January 25, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to Art Herbert, “Good morning. Give me a call when you get a chance. Good news and bad news. The good news is the car will work. The bad news is now you're going to have to deal with buying it or not.”

OVERT ACT FIFTEEN

On or about January 27, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to Art Herbert, “Thought about it more... I know you're going to go tomorrow to check out the car. I am on the fence as it relates to timing. I within the last three months acquired two new cars, Lamborghini STO and Porsche Gt3rs. I am not crazy... I traded in two cars. I do want a vintage Porsche race car, just has to be the right car, right price. Sorry for the last minute but want to be transparent.”

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OVERT ACT SIXTEEN

On or about February 1, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to defendant HARMINDER SINGH DHALIWAL, *“Finally got a chance to drive the. GT3RS. The exhaust works well and sounds great. The valve enhancement should do the trick. If needed to be quiet. I can just slam it into 7th and it quiets down. The TMPS (tire indicator) is on. Your delivery guy said if I drive it for a little bit it will recalibrate, but it did not. Is there a trick to it?”*

OVERT ACT SEVENTEEN

On or about February 7, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to Art Herbert, *“Green light on the 356.”*

OVERT ACT EIGHTEEN

On or about February 21, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS sent a text message to Bobby Alligood containing a Bill of Sale for the 1960 PORSCHE 356 VIN: 87022.

OVERT ACT NINETEEN

On or about March 11, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS completed a DMV Reg-256 form for the 1960 Porsche 356, VIN 87022.

OVERT ACT TWENTY

On or about March 11, 2023, in the County of Marin, State of California, defendant GLENN JONATHAN MEYERS completed a DMV Reg-343 form for the 1960 Porsche 356, VIN 87022.

COUNT FIFTY

[FALSE SALES TAX RETURN]

On or about January 9, 2023, in the County of Marin, State of California, defendants GLENN JONATHAN MEYERS and HARMINDER SINGH DHALIWAL willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return,

1 affidavit, claim, or other document that was fraudulent or false, in violation of Revenue and
2 Taxation Code section 7152(b).

3 It is further alleged that defendants GLENN JONATHAN MEYERS and HARMINDER
4 SINGH DHALIWAL acted with the intent to defeat or evade an unreported tax liability
5 exceeding twenty-five thousand dollars (\$25,000) within any 12-consecutive-month period, in
6 violation of Revenue and Taxation Code section 7153.5, a felony, to wit: Failure to report and pay
7 \$37,016 sales tax to the California Department of tax and Fee Administration.

8 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
9 Penal Code section 781.

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11 **COUNT FIFTY-ONE**

12 **[PERJURY BY DECLARATION]**

13 On or about October 24, 2022, in the County of Marin, State of California, defendant
14 GLENN JONATHAN MEYERS did unlawfully, under penalty of perjury, declare as true, that
15 which was known to be false, in violation of Penal Code section 118, a felony, to wit: Certified
16 the CDTF-448 form, that the 2022 Lamborghini STO, VIN ZHWUA6ZX5NLA21248, was
17 delivered outside California.

18 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
19 Penal Code section 781.

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21 **COUNT FIFTY-TWO**

22 **[PERJURY BY DECLARATION]**

23 On or about January 20, 2023, in the County of Marin, State of California, defendant
24 GLENN JONATHAN MEYERS did unlawfully, under penalty of perjury, declare as true, that
25 which was known to be false, in violation of Penal Cde section 118, a felony, to wit: Certified the
26 CDTF-448 form, that the 2019 Porsche 311 GT3 RS, VIN WP0AF2A93KS165284, was
27 delivered outside California.

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1 It is further alleged that Sacramento County has jurisdiction in this count pursuant to
2 Penal Code section 781.

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4 **COUNT FIFTY-THREE**

5 **[PERJURY BY DECLARATION]**

6 On or about March 11, 2023, in the County of Sacramento, State of California, defendant
7 GLENN JONATHAN MEYERS did unlawfully, under penalty of perjury, declare as true, that
8 which was known to be false, in violation of Penal Code section 118, a felony, to wit: Certified
9 the California Department of Motor Vehicles, Reg-256 form, that he purchased a 1960 Porsche
10 356, VIN 87022, over thirty years ago, for \$3,000.

11
12 **COUNT FIFTY-FOUR**

13 **[PERJURY BY DECLARATION]**

14 On or about March 11, 2023, in the County of Sacramento, State of California,
15 defendant GLENN JONATHAN MEYERS did unlawfully, under penalty of perjury,
16 declare as true, that which was known to be false, in violation of Penal Code section 118, a
17 felony, to wit: Certified the California Department of Motor Vehicles, DMV-343 form,
18 that he purchased a 1960 Porsche 356, VIN 87022 on January 1, 1980, for \$3,000.

19
20 **NEXT MOVE INVESTMENTS LLC**

21 **COUNT FIFTY-FIVE**

22 **[CONSPIRACY]**

23 On or about and between September 28, 2020, and September 2, 2021, defendants
24 HARMINDER SINGH DHALIWAL, MATTHEW MICHAEL O'BRIEN, ANDRE CHARLES
25 WETZELL, and MOHAMMAD HAWARI committed the crime of conspiracy, in violation of
26 Penal Code section 182(a)(1), in that they did unlawfully conspire together, and with other
27 uncharged person or persons, to commit the crime of sales tax evasion, in violation of Revenue

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1 and Taxation Code sections 7152(b) and 7153.5, a felony. It is further alleged that Sacramento
2 County has jurisdiction in this count pursuant to Penal Code section 781.

3 OVERT ACT ONE

4 On or about September 28, 2020, in the Counties of Santa Cruz and Santa Clara, State of
5 California, defendant MATTHEW MICHAEL O'BRIEN signed the Buyer's Order for the
6 purchase of the 2015 Lamborghini Aventador LP700-4 Roadster, VIN ZHWUC1ZD9FLA03596.

7 OVERT ACT TWO

8 On or about December 30, 2020, in the County of Santa Cruz, State of California,
9 defendant MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER
10 SINGH DHALIWAL, "*Send me video on whatsapp.*"

11 OVERT ACT THREE

12 On or about December 30, 2020, in the County of Santa Clara, State of California,
13 defendant HARMINDER SINGH DHALIWAL sent a text message to defendant MATTHEW
14 MICHAEL O'BRIEN containing a video of a partially disassembled Lamborghini Aventador
15 LP700-4 Roadster."

16 OVERT ACT FOUR

17 On or about December 30, 2020, in the County of Santa Cruz, State of California,
18 defendant MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER
19 SINGH DHALIWAL, "*So much better!!*"

20 OVERT ACT FIVE

21 On or about March 4, 2021, in the County of Santa Cruz, State of California, defendant
22 MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER SINGH
23 DHALIWAL, "*Pulling out the lambo today. You inspired me.*"

24 OVERT ACT SIX

25 On or about March 4, 2021, in the County of Santa Clara, State of California, defendant
26 HARMINDER SINGH DHALIWAL sent a text message to defendant MATTHEW MICHAEL
27 O'BRIEN, "*Lo!*" and "*Bring it by.*"

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OVERT ACT SEVEN

On or about June 23, 2021, in the County of Santa Cruz, State of California, defendant MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER SINGH DHALIWAL, "*Dude...can i get the Lambo done by friday please?*" and "*I need it for the weekend.*"

OVERT ACT EIGHT

On or about June 23, 2021, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant MATTHEW MICHAEL O'BRIEN, "*Working on it right now.*"

OVERT ACT NINE

On or about June 25, 2021, in the County of Santa Clara, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant MATTHEW MICHAEL O'BRIEN, "*We found a shop. 10k sq feet.*"

OVERT ACT TEN

On or about June 25, 2021, in the County of Santa Cruz, State of California, defendant MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER SINGH DHALIWAL, "*Room to just leave my cars there*" and "*Good.*"

OVERT ACT ELEVEN

On or about August 16, 2021, in the County of Santa Cruz, State of California, defendant MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER SINGH DHALIWAL, "*I want to get the Pista tomorrow.*"

OVERT ACT TWELVE

On or about August 20, 2021, in the County of Santa Cruz, State of California, defendant MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER SINGH DHALIWAL containing a cashier's check made out to San Francisco Sports Cars in the amount of \$338,065 and told him "*Ill send you the llc info for the shipper.*"

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1 OVERT ACT THIRTEEN

2 On or about August 27, 2021, in the County of Santa Cruz, State of California, defendant
3 MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER SINGH
4 DHALIWAL, *"Call you on a bit... the transport bill has to have my LLC name and address on it
5 How much to drop off at the shop?"*

6 OVERT ACT FOURTEEN

7 On or about August 27, 2021, in the County of Santa Clara, State of California, defendant
8 HARMINDER SINGH DHALIWAL sent a text message to defendant MATTHEW MICHAEL
9 O'BRIEN, *"160"* and *"Invoice 1328 – Transportation Service Contracted through DGH
10 Transportation – Next Move Investments – 2020 FERRARI 488 Pista"*

11 OVERT ACT FIFTEEN

12 On or about August 27, 2021, in the County of Santa Cruz, State of California, defendant
13 HARMINDER SINGH DHALIWAL sent a text message to MOHAMMAD HAWARI, *"Pista
14 picked up from San Mateo to Campbell" "But need to put Montana as address for delivery" and
15 "Bill of lading."*

16 OVERT ACT SIXTEEN

17 On or about August 27, 2021, in the County of Santa Clara, State of California, defendant
18 MOHAMMAD HAWARI sent a text message to HARMINDER SINGH DHALIWAL
19 containing a screenshot of a text conversation with *"Andre720."*

20 OVERT ACT SEVENTEEN

21 On or about August 27, 2021, in the County of Santa Clara, State of California, defendant
22 MOHAMMAD HAWARI sent a text message to ANDRE CHARLES WETZELL, *"Hey brotha"
23 and "U know what a bill of lading is?"*

24 OVERT ACT EIGHTEEN

25 On or about August 27, 2021, in the County of Santa Clara, State of California, defendant
26 ANDRE CHARLES WETZELL sent a text message to MOHAMMAD HAWARI, *"Sup bro
27 yeah."*

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OVERT ACT NINETEEN

On or about August 27, 2021, in the County of Santa Clara, State of California, defendant MOHAMMAD HAWARI sent a text message to ANDRE CHARLES WETZELL, *"What is it?" "We need to ship a 488 pista from San Mateo to Campbell but on the bill Of lading put it's going to Montana"* and *"Is that doable lol"*

OVERT ACT TWENTY

On or about August 27, 2021, in the County of Santa Clara, State of California, defendant ANDRE CHARLES WETZELL sent a text message to MOHAMMAD HAWARI, *"paperwork showing pick n drop info / inspection."*

OVERT ACT TWENTY-ONE

On or about August 27, 2021, in the County of Santa Cruz, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to MOHAMMAD HAWARI, *"We just need the paperwork"* and *"Dont even need it picked up."*

OVERT ACT TWENTY-TWO

On or about August 30, 2021, in the County of Santa Cruz, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant MATTHEW MICHAEL O'BRIEN containing a bill of lading showing the 2020 Ferrari 588 Pista VIN ZFF90HLA7L0259021 was transported to Montana.

OVERT ACT TWENTY-THREE

On or about August 30, 2021, in the County of Santa Cruz, State of California, defendant MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER SINGH DHALIWAL, *"need to pick up the Pista Friday 1pm lasted. Will it be ready?"*

OVERT ACT TWENTY-FOUR

On or about August 31, 2021, in the County of Santa Cruz, State of California, defendant HARMINDER SINGH DHALIWAL sent a text message to defendant MATTHEW MICHAEL O'BRIEN containing a screenshot of the DOT number for Elite Auto Transit.

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1 OVERT ACT TWENTY-FIVE

2 On or about September 2, 2021, in the County of Santa Cruz, State of California,
3 defendant MATTHEW MICHAEL O'BRIEN sent a text message to defendant HARMINDER
4 SINGH DHALIWAL, *"need to pick up the Pista Friday 1pm lasted. Will it be ready?"*

5
6 **COUNT FIFTY-SIX**

7 **[FALSE SALES TAX RETURN]**

8 On or about October 28, 2021, in the County of San Mateo, State of California, defendants
9 MATTHEW MICHAEL O'BRIEN, and HARMINDER SINGH DHALIWAL willfully aided or
10 assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return,
11 affidavit, claim, or other document that was fraudulent or false, in violation of Revenue and
12 Taxation Code section 7152(b).

13 It is further alleged that defendants MATTHEW MICHAEL O'BRIEN, and
14 HARMINDER SINGH DHALIWAL acted with the intent to defeat or evade an unreported tax
15 liability exceeding twenty-five thousand dollars (\$25,000) within any 12-consecutive-month
16 period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: Failure to
17 report and pay \$38,520 sales tax to the California Department of tax and Fee Administration.

18 It is further alleged that Sacramento County has jurisdiction in this count pursuant
19 to Penal Code section 781.

20
21 **COUNT FIFTY-SEVEN**

22 **[MONEY LAUNDERING]**

23 On or about August 21, 2021, at and in the County of Contra Costa, State of
24 California, defendant MATTHEW MICHAEL O'BRIEN did unlawfully conduct a
25 transaction involving monetary instruments of a value exceeding \$5,000 through a
26 financial institution, with the intent to promote, manage, establish, carry on, and facilitate
27 criminal activity, or knew the monetary instruments represented the proceeds of, or were

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1 derived directly or indirectly from the proceeds of criminal activity, in violation of Penal
2 Code Section 186.10(a)(1), a felony, to wit: \$338,065 cashier's check

3 It is further alleged that Sacramento County has jurisdiction in this count pursuant
4 to Penal Code section 781.

5
6 **SPECIAL ALLEGATION ONE**

7 **[WHITE COLLAR CRIME ENHANCEMENT IN EXCESS OF \$100,000]**

8 It is further alleged pursuant to Penal Code section 186.11(a)(1), that the offenses
9 set forth in Counts Twenty-Eight through Thirty-One for defendant CAMERON
10 ROBINSON MCLAUGHLIN, Counts Thirty-Four through Thirty-Seven for defendant
11 NAGIB NEMER HADDAD, and Counts Four, Six, and Thirty-Six for LANA HASAN
12 ABUKWEIK, are related felonies, a material element of which is fraud, which involve a
13 pattern of related felony conduct, and the pattern of related felony conduct involves the
14 taking of more than one hundred thousand dollars (\$100,000).

15 NOTICE: A conviction of this offense excludes the defendants from a sentence of
16 imprisonment in the county jail pursuant to Penal Code section 1170(h).

17
18 **SPECIAL ALLEGATION TWO**

19 **[WHITE COLLAR CRIME ENHANCEMENT IN EXCESS OF \$500,000]**

20 It is further alleged pursuant to Penal Code section 186.11(a)(2), that the offenses
21 set forth in Counts Two through Nine for defendant PARHAM KARBASSI, and Counts
22 Three through Six, Thirty-Six, Thirty-Seven, Fifty, and Fifty-Six for defendant
23 HARMINDER SINGH DHALIWAL, are related felonies, a material element of which is
24 fraud, which involve a pattern of related felony conduct, and the pattern of related felony
25 conduct involves the taking of more than five hundred thousand dollars (\$500,000).

26 NOTICE: A conviction of this offense excludes the defendants from a sentence of
27 imprisonment in the county jail pursuant to Penal Code section 1170(h).

28 ///

1 **SPECIAL ALLEGATION THREE**

2 **[STATUTE OF LIMITATIONS – DISCOVERY WITHIN FIVE YEARS]**

3 It is alleged pursuant to Revenue and Taxation Code section 7154, that prosecution
4 for the offenses alleged in Counts One through Eight, Twenty-Six through Twenty-Nine,
5 Thirty-One through Thirty-Four, Forty-Three, Forty-Five, and Fifty, is five years after the
6 commission of the offense. It is also alleged that the offenses were not discovered until at
7 least April 30, 2021, when a sales tax return was filed, or should have been filed, with the
8 California Department of Tax and Fee Administration.

9 Prior to the filing of the false sales tax return on April 30, 2021, and failure to file a
10 use tax return on April 30, 2021, there was no actual or constructive knowledge that
11 HARMINDER SINGH DHALIWAL, PARHAM KARBASSI, CAMERON ROBINSON
12 MCLAUGHLIN, NAGIB NEMER HADDAD, EMMANUEL PABLO, GLENN
13 JONATHAN MEYERS, MATTHEW MICHAEL O'BRIEN, WOUT CORNELIS
14 STOKMAN, LANA HASAN ABUKWEIK, LISA MARIE BRANDINI, SHANE CRAIK
15 DUNCAN, and ARIAN ANTHONY KHATIBI willfully aided or assisted in, or procured,
16 counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or
17 other document that was fraudulent or false, or that one or more defendants failed to file a
18 use tax return.

19
20 **SPECIAL ALLEGATION FOUR**

21 **[STATUTE OF LIMITATIONS – PROSECUTION WITHIN FIVE YEARS]**

22 It is further alleged that the overt acts alleged in Count One are continuing offenses,
23 and that the last overt act committed in furtherance of the conspiracy to commit sales tax
24 evasion was on August 23, 2023.

25 It is further alleged that the overt acts alleged in Count Twenty-Seven are
26 continuing offenses, and that the last overt act committed in furtherance of the conspiracy
27 to commit sales tax evasion was on June 21, 2023.

28 ///

1 It is further alleged that the overt acts alleged in Count Thirty-Three are continuing
2 offenses, and that the last overt act committed in furtherance of the conspiracy to commit
3 sales tax evasion was on June 5, 2023.

4 It is further alleged that the overt acts alleged in Count Forty-Six are continuing
5 offenses, and that the last overt act committed in furtherance of the conspiracy to commit
6 sales tax evasion was on May 8, 2023.

7 It is further alleged that the overt acts alleged in Count Forty-Nine are continuing
8 offenses, and that the last overt act committed in furtherance of the conspiracy to commit
9 sales tax evasion was on March 11, 2023.

10 It is further alleged that the overt acts alleged in Count Fifty-Five are continuing
11 offenses, and that the last overt act committed in furtherance of the conspiracy to commit
12 sales tax evasion was on March 11, 2023.

13 It is also alleged, pursuant to Revenue and Taxation Code Section 7154, that the
14 statute of limitation for filing false tax returns is five years after commission of the
15 offense. Pursuant to *People v. Dalton* (2019 7 Cal.5th 166), the statute of limitations for
16 conspiracy is the same as the underlying offense. Thus, prosecution for the offense is
17 within the statute of limitations.

18
19 **SPECIAL ALLEGATION FIVE**

20 **[STATUTE OF LIMITATIONS – DISCOVERY WITHIN THREE YEARS]**

21 It is alleged pursuant to Penal Code sections 801 and 803.5, that prosecution for the
22 offenses alleged in Counts Ten through Twenty-One, Thirty-Two, Thirty-Eight through
23 Forty-Three, Forty-Eight, and Fifty-One through Fifty-Four is three years after the
24 discovery of the commission of the offense. It is also alleged that the offenses were not
25 discovered until at least June 1, 2023, when the California Department of Motor Vehicles
26 initiated an investigation into PARHAM KARBASSI, CAMERON ROBINSON
27 MCLAUGHLIN, NAGIB NEMER HADDAD, EMMANUEL PABLO, GLENN
28 JONATHAN MEYERS, and MATTHEW MICHAEL O'BRIEN for a sales and use tax

1 evasion scheme. Prior to the onset of the investigation on June 1, 2023, there was no actual
2 or constructive knowledge that PARHAM KARBASSI, CAMERON ROBINSON
3 MCLAUGHLIN, NAGIB NEMER HADDAD, EMMANUEL PABLO, GLENN
4 JONATHAN MEYERS, and MATTHEW MICHAEL O'BRIEN signed DMV-343 forms,
5 CDTF-448 forms, and California Department of Motor Vehicles REG-253 forms under
6 penalty of perjury.

7
8 **SPECIAL ALLEGATION SIX**

9 **[STATUTE OF LIMITATIONS – DISCOVERY WITHIN THREE YEARS]**

10 It is further alleged pursuant to Penal Code section 801.5, that prosecution for the
11 offenses alleged in Counts Twenty-One through Twenty-Six, Forty-Four through Forty-
12 Five, and Fifty-Seven is three years after the discovery of the commission of the offense.

13 It is also alleged pursuant to penal Code section 803(c), that the offenses set forth in
14 Counts Twenty-One through Twenty-Five, and Forty-One through Forty-Two were not
15 discovered until at least June 1, 2023, when the California Department of Motor Vehicles
16 initiated an investigation into PARHAM KARBASSI, NAGIB NEMER HADDAD, and
17 MATTHEW MICHAEL O'BRIEN for a sales and use tax evasion scheme. Prior to the
18 onset of the investigation on June 1, 2023, there was no actual or constructive knowledge
19 that PARHAM KARBASSI and NAGIB NEMER HADDAD used accounts at Wells
20 Fargo Bank to facilitate criminal activity. Prior to the onset of the investigation on June 1,
21 2023, there was no actual or constructive knowledge that MATTHEW MICHAEL
22 O'BRIEN used a cashier's check to facilitate criminal activity.

23
24 **SPECIAL ALLEGATION SEVEN**

25 **[CIRCUMSTANCES IN AGGRAVATION]**

26 It is further alleged pursuant to California Rules of Court 4.421(a)(8), that the manner in
27 which the offenses set forth in Counts One through Fifty were carried out indicates planning,
28 sophistication, or professionalism.

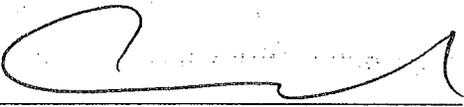
1 It is also alleged pursuant to California Rules of Court 4.421(a)(10), that the crimes
2 involved an attempted or actual taking or damage of great monetary value.

3
4 **DECLARATION**

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

7
8 Dated: 2/23/26

ROB BONTA
Attorney General of the State of California

9
10
11 By: 
12 VIKRAM MANDLA
13 RYAN TOOMEY
14 Deputy Attorneys General
15 *Attorneys for the People of the State of*
16 *California*