EXHIBIT KX28

(FILED UNDER SEAL)

DEPARTMENT OF THE TREASURY
Internal Revenue Service
Criminal Investigation

Memorandum of Interview

Investigation #:	1000306931	**Location:**	**Gamero Residence**
Investigation Name:	Richard Ayvazyan		**6331 Prarie Ct. Lancaster CA. 93536**
Date:	February 18, 2021		661-305-3467
Time:	~2:49pm - ~3:21pm		
Participant(s):	Rosaura Gamero, Legal Assistant to Olaf Landsgaard, Esq. Geffrey Clark, Special Agent Rodolfo Mendoza, Special Agent		

On the above date and time, Special Agent (SA) Geffrey Clark and SA Rodolfo Mendoza arrived at the above address. SA Clark and SA Mendoza introduced themselves to Rosaura Gamero (GAMERO) as Special Agents with the Internal Revenue Service-Criminal Investigation and displayed our credentials for her inspection. SA Clark explained that they wished to speak with her regarding her employment at Olaf Landsgaard law practice. GAMERO acknowledged that she has received a call from Cecilia Fisher, Olaf Landsgaard's (Landsgaard) sister, requesting her to contact SA Clark about her employment with Landsgaard. GAMERO requested SA Clark's business card and stated that because of all of the scams going on she has placed a call to a friend of hers that works for the DEA to confirm SA Clark's identity. After easing GAMERO's concerns regarding the agent's identity, GAMERO invited the agents into her residence and provided the following information:

1. GAMERO was employed by Landsgaard's law offices as his legal assistant / paralegal from May of 2017 to July of 2019. Landsgaard suffered a heart attack and died on April 23, 2019. GAMERO attended the funeral. Landsgaard is buried in the cemetery located on 70th West and West L Avenue (Good Shepherd Catholic Cemetery). After Landsgaard passing GAMERO was retained by the administrator, Mark Kramer, to assist with transfer of active cases and clients to other law practices and to close up the law practice. Most cases were transferred to David Gonor of Shaffer & Gonor (Encino, California). Civil cases were transferred to Mike Zuckerman and estate attorney.

2. Landsgaard was well known in the Rosemond community. He attended Rosemond High School and was a board member for the local water district. Gamero stated that he was active in the community and provided his services for many in the community.

3. Landsgaard practiced law in the areas of criminal, contract, civil, personal injury, and estate planning. He did not deal with employment law. He did review escrow documents related to business purchases, sales, and transfers

for clients. She recalled that he did review a few escrow documents for home purchases for friends of his.

4. As Landsgaard's legal assistant she would assist in the preparation with letters, documents, motions, discovery, and legal documents to filed for court. Landsgaard had all types of clients.

5. There were two employees, including her, at the law practice. GAMERO was Landsgaards direct legal assistant and Christinayah Bowman was the receptionist. Since Landsgaard also owned the airport (Rosamond Skypark) and surrounding lots, which the law office was located on, Bowman also handled the business that was associated with the operation activities of the airport. The law office and airport business operated separately. She believed the law office was a LLC.

6. Landsgaard's brother Henry Landsgaard, an emergency room physician in Colorado, took over the operation of the airport since Landsgaard's passing.

7. GAMERO stated the only law office of Landsgaard was located at 4171 Knox Avenue in Rosemond. GAMERO stated all documents and letters that indicated the address of the law office always included P.O. Box 2567 before the street address. Mail was never delivered to the law office. GAMERO recalled mail related to the airport operations was delivered to the office. Landsgaard and his sister Cecilia (Cici) Fisher were the only ones that had access to the P.O. Box. The P.O. Box was located at the post office.

8. Most of Landsgaard's clients were located in Rosemond, Lancaster, and Mojave. He did have some clients in the San Fernando Valley and Sylmar. GAMERO recalled that Sylmar client was Araseli Sanchez.

9. GAMERO did not recognize the following names as clients of Landsgaard:

    - Richard Ayvazyan
    - Marietta Terabelian
    - Tamara Dadyan
    - Arthur Ayvazyan
    - Anton Kudimov
    - Iulia Zhadko
    - Victoria Kauichko.

10. She stated that those would have been names that she would have recalled as clients of Landsgaard. GAMERO stated that she retained a list of Landsgaard's clients that she could compare the names to.

11. GAMERO provided the following emails, which were located on her cell phone, that Landsgaard used.

- AEROLEX@GNET.COM
- Olaf@Olaflegal.com
- Olaf@Olaflandsgard.com

12. GAMERO stated that an Elisa Ramirez did not work for Landsgaard as a paralegal while she was employed there. She informed the agents that she was Landsgaards legal assistant / paralegal. GAMERO did recall that Landsgaards niece, Regan Fisher, worked at the law office at times. She clarified her earlier statement and indicated that at times there were three employees at the law office.

    GAMERO was shown an email which represented communication from Landsgaard's law office from an Elisa Ramirez (attached BHE).

13. GAMERO stated that the email address was not Landsgaard's, Elisa Ramirez did not work at the office, and that the font style was not used at the law office. The font style was more professional like the Arial style. GAMERO additionally stated that the email, indicating that is was sent July 24, 2020, could not have come from Landsgaards office because the law office had been closed since July of 2019.

14. There was not an inhouse notary at the law office. The office used FNU Gonzalez when they needed a notary. Rubin is her husband, 661-713-9718. The law office never used a woman by the name of Leslie Casillas.

15. The accountant for the law firm was Laura Velasquez. Annette LNU was the accountant before Velasquez.

16. GAMERO provided the following as samples / examples of documents bearing Landsgaards writing style, address, and letterhead (attached)

    - Email, Updated Retainer
    - Superior Court of California filing
    - Letter March 17, 2019
    - Letter March 29, 2018
    - Email, April 19, 2019

I prepared this memorandum on February 19, 2021, after refreshing my memory from notes made during and immediately after the interview with Rosaura Gamero.

Geffrey B Clark

Geffrey Clark
Special Agent

Margie Fleming

From: Olaf Landsgaard <Olaflandsgaardlaw@mail.com>
Sent: Friday, July 24, 2020 4:21 PM
To: Margie Fleming
Cc: Iuliia Zhadko; Mary Smbatian; Team Lola; Mike Chediak - California Title Company; Karen Balsano - California Title Company; BILL THOMAS (billt@caltitle.com)
Subject: Re: RE: FW: RE: Escrow #44960-LL / 834 Calle La Primavera / Order #410-2117890-64

Margie,

Please let them know that the messenger just left our office, it's showing ETA at 5:05pm. Please ask if they can hold for extra 10 min, his on his way there now.

Thanks,

Law Offices Of Olaf Landsgaard
Elisa Ramirez -Paralegal
OlafLandsgaardLaw@mail.com
(661)256-9271 Office
(661)528-9459 Direct
4171 Knox Ave, Rosamond, CA 93560

CONFIDENTIAL COMMUNICATION: This email message and any attachment may contain privileged and confidential information intended only for the use of the individual or entity to which the email is addressed. If the reader of this message is not the intended recipient or the employee or agent responsible to deliver it to the inte

Sent: Friday, July 24, 2020 at 4:17 PM
From: "Margie Fleming" <margie@bhescrow.com>
To: "Olaf Landsgaard" <Olaflandsgaardlaw@mail.com>
Cc: "Iuliia Zhadko" <yuli@tqcontracting.com>, "Mary Smbatian" <mary@multizonerealty.com>, "Team Lola" <teamlola@bhescrow.com>, "Mike Chediak - California Title Company" <mikec@caltitle.com>, "Karen Balsano - California Title Company" <kbalsano@caltitle.com>, "BILL THOMAS (billt@caltitle.com)" <billt@caltitle.com>
Subject: RE: FW: RE: Escrow #44960-LL / 834 Calle La Primavera / Order #410-2117890-64

Your messenger can be there by 5:00 PM?

Please

From: Olaf Landsgaard <Olaflandsgaardlaw@mail.com>
Sent: Friday, July 24, 2020 4:15 PM

Gmail

Rosaura Gamero <rgamero.legal@gmail.com>

Updated Retainer

1 message

aerolex@qnet.com <aerolex@qnet.com> Tue, Apr 16, 2019 at 11:07 AM
To: fabian brooks-arroyo <Ethelkilledfred@aol.com>
Cc: Rosaura Gamero <rgamero.legal@gmail.com>, Christinyah Bowman <cbowman.legal@gmail.com>

Fabian;

Looks like we have a shot at making the Class Action work.

Found a Class Action retainer template that allows

for adding plaintiffs, attorneys, etc.

Still a contingency case (no recovery, no fee).

Please review, date, initial, and sign.

Thanks

Olaf Landsgaard

Class Action Retainer Agreement l.docx
34K

Olaf Arthur Landsgaard, Esq.
Law Office of Olaf Landsgaard
P.O. Box 2567, 4171 Knox Avenue
Rosamond, CA 93560
661-256-9271
661-256-9212 Fax
State Bar No.: 125747

Attorney for Defendants

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SUPERIOR COURT OF CALIFORNIA, COUNTY OF MONO
BRIDGEPORT COURTHOUSE

WAYNE BENNETT COVERT and PENNY R. COVERT, Husband and Wife, Plaintiffs, vs. GREGORY MILLER and LINDA A. MILLER, Husband and Wife, and Does 1-10, inclusive, Defendants.	Case No.: CV170025 **ANSWER TO COMPLAINT**

GREGORY MILLER and LINDA A. MILLER, Defendants, pursuant to California Code of Civil Procedure Section 431.30, hereby deny, generally and specifically, the material allegations contained in plaintiffs' WAYNE BENNETT COVERT and PENNY R. COVERT ("Plaintiffs") unverified complaint ("Complaint").

Defendants deny, generally and specifically, that plaintiffs haves been damaged in any sum or sums at all, or are otherwise entitled to any relief under the partition laws of the State of California.

FIRST AFFIRMATIVE DEFENSE

(Failure to State a Cause of Action)

The complaint fails to state facts sufficient to constitute a cause of action against defendants. Specifically, the Plaintiffs agreed to a payment agreement the end of November 2015 for the "accounting". Defendants have adhered to the agreement and in the beginning of January 2017 plaintiffs sent an email stating defendants were current on the agreement.

SECOND AFFIRMATIVE DEFENSE

(other entities responsible)

The **damages** alleged therein, if any, **are, or shall be the sole and**

Law Offices of Olaf Landsgaard
P.O. Box 2567
4171 Knox Avenue
Rosamond, CA 93560

March 7, 2019

Superior Court of California
Bridgeport Courthouse
278 Main Street
Bridgeport, CA 93517
Attn: Clerk of the Court

Re: Covert v. Miller, et al.,/ Case No.: CV170025

Dear Clerk of Court,

Enclosed please find Appellant's Notice Designating Record on Appeal to be filed with the Court in the above-referenced matter.

Once the document has been filed, please return the conformed copy copies to our office in the self-addressed stamped envelope we have enclosed for your convenience.

If you have any questions, please feel free to contact our office.

Sincerely,

LAW OFFICES OF OLAF LANDSGAARD

Rosaura Gamero,
Legal Assistant to
Olaf Landsgaard, Esq.

Encls.

(661) 256-9271, (661) 256-9212 (Fax)
Website: www.olaflandsgaard.com e-mail: olaf@olaflandsgaard.com
"The right to a lawyer is a constitutional right for a reason."

Law Offices of Olaf Landsgaard
P.O. Box 2567
4171 Knox Avenue
Rosamond, CA 93560

March 29, 2018

Via US Mail and Fax (800) 229-3094
California Casualty
Attn: Kylee Curtis
P.O. Box 29171
Shawnee Missions, KS 66201-9171

Re:		
	Our Client:	Geneva Gratts
	Your Insured:	Michael Morales
	Your Claim Number:	50000380236
	Date of Loss:	**January 26, 2017**

Dear Ms. Curtis:

The enclosed documentation of my client's injuries is meant to provide you with all of the information necessary to resolve this claim.

This letter and the information it contains are being provided to you at this time in the hope that an amicable settlement can be reached. This information may not be used at a later trial or arbitration without prior written consent from the plaintiff, nor may it be construed as an admission against interest or party.

STATEMENT OF FACTS

On January 26, 2017, Ms. Gratts was driving her vehicle, 2013 Lexus E350 in the number 1 lane of the northbound SR-15, south of interstate 10. Ms. Gratts was traveling at approximately 60 to 65 miles per hour when she was rear ended by your insured. The impact caused Ms. Gratts' vehicle to be pushed in to the number 2 lane and collide with the rear of a smaller vehicle that was in the number 2 lane. Ms. Gratts vehicle then continued to swerve to the right and stopped blocking the number 4 land and right shoulder of the freeway.

LIABILITY

Mr. Michael Morales, driver of the 2004 Honda Accord truck and referred to as P-1 was found to be at fault by the California Highway Patrol for being in violation of California Vehicle Code 22350, which states: "***No person shall drive a vehicle upon a highway at a speed greater than is reasonable or prudent having due regard for weather, visibility, the traffic on, and the surface and width of, the highway, and in no event at a speed which endangers the safety of persons or property***". Mr. Morales' failure to stop behind our client, who was ahead of him in the lane, was the cause of this collision.

CONCLUSION

This was a violent collision which has affected Geneva Gratts for a long time. She lost more than 6 days of work – she was not permitted to work because of the pain. There has been no resolution of the problem.

Please review this letter and the enclosed supporting documents and contact us in fifteen days so that we may determine whether your insured's coverage is an adequate amount to resolve all of your insured's responsibility in this accident. We thank you in advance for your time and consideration.

Sincerely,

Olaf A. Landsgaard, Esq.

OL:rg
Encl.

Gmail

Rosaura Gamero <rgamero.legal@gmail.com>

Process Service

1 message

Rosaura Gamero <rgamero.legal@gmail.com> Fri, Apr 19, 2019 at 1:33 PM
To: "Wayne A. Luke" <wayne@lukepi.com>

Please serve the attached subpoena to the payroll company in Lancaster.

thank you.
--
Rosaura Gamero
Legal Assistant to Olaf Landsgaard, Esq.

Law Offices of Olaf Landsgaard
4171 Knox Avenue
P.O. Box 2567
Rosamond, CA 93560
(661) 256-9271 tel.
(661) 256-9212 fax

Source One Payroll Subpoena.pdf
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