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17 **UNITED STATES DISTRICT COURT**

18 **SOUTHERN DISTRICT OF CALIFORNIA**

19 **SAN DIEGO DIVISION**

20 **IN RE BANK OF AMERICA**

21 **CALIFORNIA UNEMPLOYMENT**

22 **BENEFITS LITIGATION**

23 This Document Relates to All Actions

Case No. 3:21-md-02992-GPC-MSB

24 **DECLARATION OF JAMES**

25 **BALTZER IN SUPPORT OF**

26 **PLAINTIFFS' OPPOSITION TO**

27 **DEFENDANT'S *DAUBERT* MOTION**

28 **TO EXCLUDE CERTAIN OPINIONS**

OF GREG J. REGAN

Judge: Hon. Gonzalo P. Curiel

Ctrm: 12A

Date: April 17, 2026

