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UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. CASSIE WILL-DARNALL, Defendant. SANDRA WILL, Third Party Petitioner.	CASE NO. CR-24-00292-PCP **DECLARATION OF SPECIAL AGENT RICKEY**

I, Ryan D. Rickey, declare and state as follows:

1. I am a Special Agent with the Internal Revenue Service, Criminal Investigation, a position I have held since 2007.

2. The facts set forth in this declaration are based on my personal knowledge and information I received from other law enforcement personnel. In my role as a Special Agent, I worked on the investigation of William S. Reed and his company, Asset Protection Group (APG).

3. On Friday, July 18, 2025, I reviewed certain files collected during the investigation of Reed and APG.

4. Cassie Will is listed as a consultant of APG in some of those files, including for Westward Properties, Inc.

5. Cassie Will is separately listed in APG's files as serving as a consultant for Louis Holdings and Wealth Protection, Inc—entities associated with APG "friendly liens" that were created or purchased from June 2004 through October 2005.

6. I know from my work on the investigation that an APG consultant is someone who paid for access to APG's marketing materials. Consultants could sign up clients for APG and sell them APG's various products and services directly, receiving a cut of the sales for their referrals.

I swear under penalty of perjury that the foregoing is true and correct.

Executed on: July 25, 2025

Ry-D-Ri

RYAN D. RICKEY
Special Agent
Internal Revenue Service,
Criminal Investigation