

Before the
COPYRIGHT ROYALTY JUDGES
Washington, D.C.

In the Matter of)	
)	
Distribution of)	CONSOLIDATED DOCKET NO.
<u>Cable Royalty Funds</u>)	14-CRB-0010-CD/SD
)	(2010-2013)
In the Matter of)	
)	
Distribution of)	
<u>Satellite Royalty Funds</u>)	

**WESLEY CROWLEY DECLARATION IN SUPPORT OF
MULTIGROUP CLAIMANTS' OPPOSITION TO SETTLING
DEVOTIONAL CLAIMANTS' MOTION TO DE-DESIGNATE
RESTRICTED MATERIALS.**

I, WESLEY CROWLEY, declare and state as follows:

1. I submit this declaration in support of Multigroup Claimants' *Opposition to Settling Devotional Claimants' Motion to De-Designate Restricted Materials*. The following facts are within my personal knowledge, and if called upon I could and would testify competently thereto.

2. Texas public information reports are filed with the Texas Franchise Tax Board. They are typically prepared at the time of federal tax return preparation for the prior calendar year, but are prepared for the existing year, i.e., not for the year for which taxes are being prepared. For example, in the

preparation of 2016 federal tax returns, public information reports are prepared and filed in 2017. This often leads to confusion to laypersons as to the appropriate persons to be identified on such reports when there has been a change of owners or personnel.

3. In the case of Worldwide Subsidy Group, LLC (“WSG”), I was first engaged by it to prepare its federal tax returns for calendar year 2017, and was engaged on or about March 26, 2018. At such time, I was provided, *inter alia*, the 2016 federal tax return. I was also informed that there had been a change in owners for 2017, which were Alfred Galaz and Ruth Galaz. I was also alerted that there were perceived errors with the public information report that had been filed with the Texas Franchise Tax Board for 2017.

4. As is customary, I filed the 2018 public information report for WSG with the Texas Franchise Tax Board. Therein, I erringly identified Alfred Galaz and Ruth Galaz as “partners” and “directors” of WSG, which is a limited liability company. I have no record of having provided WSG or any representative thereof a copy of such 2018 report, nor any recollection of having provided a copy thereof to WSG or any representative.

5. I was later subsequently engaged to prepare the 2018 federal tax return of Ryan Galaz, and was engaged on or about February 7, 2019. At such time, I was informed that Ryan Galaz had acquired the interests of WSG, and that

such entity would be reported as a Schedule C business on Mr. Galaz's personal tax return.

6. As is customary, I filed the 2019 public information report for WSG with the Texas Franchise Tax Board. Therein, I erringly identified Alfred Galaz and Ruth Galaz as "partners" and "directors" of WSG, which is a limited liability company. I have no record of having provided WSG or any representative thereof a copy of such 2019 report, nor any recollection of having provided a copy thereof to WSG or any representative.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct. Executed this 17th day of March, 2020.

Wesley Crowley

Proof of Delivery

I hereby certify that on Tuesday, June 30, 2020, I provided a true and correct copy of the Wesley Crowley Declaration In Support Of Multigroup Claimants' Opposition To Settling Devotional Claimants' Motion To De-Designate Restricted Materials to the following:

Public Television Claimants (PTC), represented by Lindsey L. Tonsager, served via ESERVICE at ltonsager@cov.com

Settling Devotional Claimants (SDC), represented by Matthew J MacLean, served via ESERVICE at matthew.maclean@pillsburylaw.com

Joint Sports Claimants (JSC), represented by Michael E Kientzle, served via ESERVICE at michael.kientzle@apks.com

Canadian Claimants Group, represented by Lawrence K Satterfield, served via ESERVICE at lksatterfield@satterfield-pllc.com

MPA-Represented Program Suppliers (MPA), represented by Gregory O Olaniran, served via ESERVICE at goo@msk.com

National Association of Broadcasters (NAB) aka CTV, represented by John Stewart, served via ESERVICE at jstewart@crowell.com

Signed: /s/ Brian D Boydston