

**Exhibit KK:**  
**Declaration of Leonard Cohen**  
**dated January 24, 2006**

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GIBSON, DUNN & CRUTCHER LLP  
SCOTT A. EDELMAN, SBN 116927  
2029 Century Park East  
Suite 4000  
Los Angeles, California 90067

Telephone: (310) 552-8500  
Facsimile: (310) 551-8741

Attorneys for Plaintiffs  
LEONARD NORMAN COHEN and  
LEONARD COHEN INVESTMENTS, LLC

**FILED**  
LOS ANGELES SUPERIOR COURT

MAY 09 2006  
JOHN A. CLARKE, CLERK  
BY E. FAJARDO, DEPUTY

SUPERIOR COURT, STATE OF CALIFORNIA  
COUNTY OF LOS ANGELES

LEONARD NORMAN COHEN, an individual; LEONARD COHEN INVESTMENTS, LLC, a Delaware Limited Liability Company,

Plaintiffs,

v.

KELLEY A. LYNCH, an individual; RICHARD A. WESTIN, an individual; DOES 1 through 50, inclusive,

Defendants.

CASE NO. BC 338322

**DECLARATION OF LEONARD NORMAN COHEN IN SUPPORT OF DEFAULT JUDGMENT AGAINST DEFENDANT KELLEY A. LYNCH**

Hon. Kenneth Freeman, Department 64

Date of filing of complaint: August 15, 2005

Plaintiffs' Case Summary Pursuant to CRC 388 in Support of Default Judgment Against Defendant Kelley A. Lynch, Request for Court Default Judgment, Memorandum of Points and Authorities Pursuant to CCP § 579, Declaration of Kevin Prins, Declaration of Scott A. Edelman, Dismissal Without Prejudice Against DOES 1 through 50, and [Proposed] Judgment Filed Concurrently Herewith

I, LEONARD NORMAN COHEN, declare as follows:

1. I am over the age of eighteen and am plaintiff in the above-captioned action. The following facts are within my personal knowledge and, if called and sworn as a witness, I could and would testify competently thereto.

1       2. I am a Canadian citizen and have been residing in the United States for the past 13  
2 years. I have been a resident of California since 1993.

3       3. Since the release of my first record in 1967, I have been engaged continuously in the  
4 music business and have earned my living as a songwriter and performing artist. I have  
5 published over 100 songs and performed on 12 of my own albums. I have also published  
6 novels and books of poetry.

7       4. I am the sole owner of (i) the Leonard Cohen Family Trust ("LC Family Trust"), a  
8 revocable trust established for estate planning purposes in 1997, (ii) Leonard Cohen  
9 Investments, LLC ("LCILLC"), a limited liability company established in 2000 to hold  
10 certain of my intellectual property assets, and (iii) a bank account in my name at City  
11 National Bank, (Beverly Hills office), through which I have conducted all my personal  
12 banking since at least 1998.

13       5. I am also the beneficial owner of Traditional Holdings, LLC ("Traditional Holdings"),  
14 a limited liability company formed in 2000 to hold the proceeds of a sale of certain of my  
15 artist royalties to SONY and to provide an annuity income to me for the remainder of my life.  
16 On the recommendation of my former business manager, Kelley A. Lynch ("Ms. Lynch"),  
17 and the advice of the legal and financial advisors she retained on my behalf, I sold my artist  
18 royalty rights to Traditional Holdings in December 2000 in return for a private annuity.  
19 Traditional Holdings subsequently sold those assets to SONY for \$8 million, on or about  
20 April 2001. I understood that after payment of all commissions and fees, Traditional  
21 Holdings netted about \$4.7 million as a principal sum to be invested and maintained to fund  
22 an annuity for the remainder of my life.

23       6. Throughout my career, I have relied on business managers to handle my financial  
24 affairs in order to allow me the freedom to focus on my creative pursuits. Consistent with  
25 normal practice in the entertainment industry, my business managers have had control over  
26 my financial affairs and access to all of my bank accounts. I have also relied on my business  
27 managers to assist in retaining professional legal and investment advice.

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1 7. Since on or about 1989, following the death of my first lawyer in New York, until on  
2 or about October 21, 2004, I retained Ms. Lynch as my business/personal manager.

3 8. From 1988 to on or about 1998, I had an oral agreement with Ms. Lynch whereby she  
4 would handle all of my business affairs in return for a payment of 10% of my gross revenues  
5 from all of my business activities.

6 9. On or about 1998, I orally agreed to increase the compensation payable to Ms. Lynch  
7 for her services from 10% of my gross revenues to 15% of my gross revenues. I have  
8 confirmed these management fees in numerous writings and transactions whereby Ms. Lynch  
9 advised me that she had taken a 10% or a 15% commission as applicable.

10 10. Ms. Lynch, along with financial and legal advisors whom she engaged on my behalf,  
11 advised me on or about the year 2000 as to the establishment of LCILLC and Traditional  
12 Holdings for my benefit and ostensibly as prudent financial planning. I agreed to the  
13 formation of LCILLC and Traditional Holdings, based on the advice of Ms. Lynch and these  
14 legal and investment professionals she retained on my behalf.

15 11. As to LCILLC, I orally authorized Ms. Lynch and her d/b/a Stranger Management to  
16 be paid 15% of revenues earned by that company, but I never authorized Ms. Lynch's d/b/a  
17 Amazing Card Co., Ms. Lynch's side company, to receive any payment whatsoever. As to  
18 Traditional Holdings I orally authorized the payment to Ms. Lynch and her d/b/a Stranger  
19 Management of a commission fee of 15% of the sale proceeds of my artist royalties to  
20 SONY, a commission that amounted to about \$1.1 million. I also authorized the payment to  
21 Ms. Lynch of \$20,000 per year from Traditional Holdings as an annual management fee. I  
22 understood that the approximately \$4.7 million in net sale proceeds remaining in Traditional  
23 Holdings after payment of Ms. Lynch's commission and all other fees and transaction costs  
24 would remain safely invested in conservative stocks and bonds to provide annuity income to  
25 me later in my life.

26 12. I never authorized Ms. Lynch to take any funds from the LC Family Trust bank  
27 accounts or my personal bank account at City National Bank, except for an occasional small  
28 loan from time to time in amounts less than \$5,000, and which she repaid. I never authorized

1 her in her personal capacity, or in her capacity as d/b/as Stranger Management or Amazing  
2 Card Co. to receive anything at all from either of these accounts.

3 13. I never authorized Ms. Lynch to pay herself or her d/b/a Stranger Management from  
4 LCILLC any amount in excess of the 15% management fee to which I had agreed.

5 14. I never authorized Ms. Lynch to withdraw any funds from Traditional Holdings except  
6 pursuant to a separate management fee in the amount of \$20,000 per year. I understood that  
7 Ms. Lynch would safeguard the investments in Traditional Holdings and that the principal  
8 sum of approximately \$4.7 million netted from the sale of my artist royalties would be  
9 invested by Agile Group, an investment advisor retained by Ms. Lynch, in conservative  
10 stocks and bonds to fund my retirement.

11 15. Until late October 2004, I had complete confidence and trust in Ms. Lynch, as well as  
12 in the financial and legal advisers whom she engaged on my behalf. I had no reason to  
13 believe that Ms. Lynch had paid herself any amounts in excess of the 15% management fee  
14 that I had agreed to pay to her, except for occasional small loans that she repaid.

15 16. Through a warning from a staff assistant working for Ms. Lynch, I learned in late  
16 October 2004 that Ms. Lynch had been taking large unauthorized sums from my various  
17 accounts and hiding from me the amount of royalty revenue that I was being paid by  
18 recording companies and performing rights societies. By enquiring of Mr. Neal Greenberg at  
19 Agile Group in Boulder, Colorado, I learned that there were substantial irregularities in the  
20 Traditional Holdings account that he managed.

21 17. On confirmation from Mr. Greenberg as to irregularities in the Traditional Holdings  
22 account, I confronted Ms. Lynch, who admitted to having taken "millions" without my  
23 authorization. I immediately terminated her employment and authorized a forensic  
24 investigation into all my financial affairs, including all of my bank accounts for all the legal  
25 entities that I owned.

26 18. I engaged the firm of Moss Adams LLP to conduct a forensic audit of my accounts.

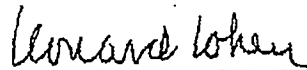
27 19. I subsequently learned on or about the end of January 2005 that Ms. Lynch had, since  
28 on or about 1998, paid herself secretly, illegally, fraudulently and without my authorization in

1 excess of \$7 million from, collectively, my personal bank account, the LC Family Trust bank  
2 account, the LCILLC bank account, and from Traditional Holdings.

3 20. After filing the instant litigation against Ms. Lynch and Mr. Westin, my former  
4 lawyer, and following the pursuit of discovery against Ms. Lynch, I very recently obtained  
5 Ms. Lynch's personal bank records dating back to early 1998. Through review of those bank  
6 records, I have learned that Ms. Lynch not only illegally and fraudulently overpaid herself  
7 from my personal accounts, the LC Family Trust bank account, the LCILLC bank accounts,  
8 and Traditional Holdings, but on or about late 1998 and early 1999, she also intercepted  
9 certain royalty checks payable to me, forged my signature and deposited those checks into her  
10 personal bank account.

11 21. Based on the forensic audit by Moss Adams LLP, I have concluded that Ms. Lynch  
12 has illegally and fraudulently taken from me in excess of \$7 million since 1998.

13 I declare under penalty of perjury under the laws of the State of California that the foregoing  
14 is true and correct and that I executed this Declaration on the 24th day of January, 2006 at  
15 Los Angeles, California.  
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19 Leonard Norman Cohen  
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**Exhibit LL:  
Declaration of Kevin Prins  
dated January 24, 2006**

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GIBSON, DUNN & CRUTCHER LLP  
SCOTT A. EDELMAN, SBN 116927  
2029 Century Park East  
Suite 4000  
Los Angeles, California 90067

Telephone: (310) 552-8500  
Facsimile: (310) 551-8741

Attorneys for Plaintiffs  
LEONARD NORMAN COHEN and  
LEONARD COHEN INVESTMENTS, LLC

**FILED**  
LOS ANGELES SUPERIOR COURT

MAY 09 2006  
JOHN A. CLARKE, CLERK  
*E. A. Fajardo*  
BY E. FAJARDO, DEPUTY

SUPERIOR COURT, STATE OF CALIFORNIA  
COUNTY OF LOS ANGELES

LEONARD NORMAN COHEN, an individual; LEONARD COHEN INVESTMENTS, LLC, a Delaware Limited Liability Company,

Plaintiffs,

v.

KELLEY A. LYNCH, an individual;  
RICHARD A. WESTIN, an individual;  
DOES 1 through 50, inclusive,

Defendants.

CASE NO. BC 338322

**DECLARATION OF KEVIN L. PRINS  
IN SUPPORT OF DEFAULT  
JUDGMENT AGAINST DEFENDANT  
KELLEY A. LYNCH**

Hon. Kenneth Freeman, Department 64

Date of filing  
of complaint: August 15, 2005

Plaintiffs' Case Summary Pursuant to CRC 388 in Support of Default Judgment Against Defendant Kelley A. Lynch, Request for Court Default Judgment, Memorandum of Points and Authorities Pursuant to CCP § 579, Declaration of Leonard Norman Cohen, Declaration of Scott A. Edelman, Dismissal Without Prejudice of Does 1 through 50, and [Proposed] Judgment Filed Concurrently Herewith

I, KEVIN L. PRINS, declare as follows:

1. I am over the age of eighteen. The following facts are within my personal knowledge and, if called and sworn as a witness, I could and would testify competently thereto.

Gibson, Dunn & Crutcher LLP

DECLARATION OF KEVIN L. PRINS IN SUPPORT OF  
DEFAULT JUDGMENT AGAINST DEFENDANT KELLEY A. LYNCH



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2. I am a Principal in the Los Angeles office of Moss Adams, LLP, located at 11766 Wilshire Blvd, 9<sup>th</sup> Floor, Los Angeles, California 90025. I am the Chair of the Litigation Consulting practice for the firm.

3. For more than nineteen (19) years, I have been engaged as a litigation consultant and have performed hundreds of analyses relating to damage calculations and business disputes, including analyses relating to the overpayment of professional fees. I have been qualified and admitted to testify as an expert witness in depositions, trials, binding arbitrations, and before special court appointed masters and settlement judges. In addition to providing testimony, I have also been retained as an independent arbitrator and as a court-appointed special master. Attached hereto as Exhibit 1 is a summary of my professional qualifications.

4. Moss Adams has been retained by counsel for Plaintiff Leonard Norman Cohen ("Cohen") to 1) review and analyze the monies deposited into various bank accounts of Cohen; 2) review and analyze disbursements from those bank accounts; 3) calculate the commission income earned by Defendant Kelley A. Lynch ("Lynch") based upon her agreement with Cohen; 4) calculate what amount, if any, Lynch appropriated above and beyond her legitimate commission pursuant to her agreement with Cohen and 5) calculate any prejudgment interest on any excess monies received by Lynch.

5. I have reviewed bank statements and checks written from the following entities:

- (a) Leonard Cohen Investments, LLC ("LCILLC") from the period November 2000 through October 2004;

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- (b) Traditional Holdings, LLC ("Traditional Holdings") from the period April 2001 through October 2004;
- (c) Leonard Cohen Family Trust, LLC ("LC Family Trust") summary statement from the period of March 1997 through October 2004; and
- (d) Cohen's personal account from the period of January 1998 through September of 2004.

(e) I have also reviewed selected checks from 1998 and 1999 made payable to Cohen but deposited into Lynch's personal bank account.

6. Pursuant to paragraph 11 in Cohen's declaration ("Cohen's Declaration") submitted concurrently herewith, I understand that Cohen had an oral agreement with Lynch and her d/b/a Stranger Management, pursuant to which Lynch was entitled to receive 15% of the income received by LCILLC and Traditional Holdings from third-party sources (i.e., royalty payments from recording companies) for certain professional services performed by Lynch in her capacity as business manager to Cohen, LCILLC, and Traditional Holdings. I also understand, pursuant to paragraph 11 of Cohen's Declaration, that Lynch was to receive a \$20,000 annual management fee payment from Traditional Holdings. Pursuant to paragraph 12 of Cohen's Declaration, I understand that at no time was Lynch ever entitled to any money from the LC Family Trust or from Cohen's personal account.

7. Pursuant to paragraph 4 in Cohen's Declaration, I have been informed that Cohen had complete ownership interests in LCILLC, the LC Family Trust and Cohen's personal checking account. I have assumed that, as alleged in the complaint and in Paragraph 5 of Cohen's Declaration, Cohen has a beneficial ownership interest in Traditional Holdings.

1                   Checks made payable to Cohen but deposited into Lynch's personal account

2                   8. Between December 1998 and May 1999, Lynch deposited \$229,500 in checks  
3 made payable to Leonard Cohen or FBO Leonard Cohen (For the Benefit of Leonard Cohen)  
4 into her own personal bank account. On the basis of paragraph 20 of Cohen's Declaration, I  
5 understand that Lynch had no agreement with Cohen, pursuant to which she was to retain  
6 these funds or deposit these funds into her bank account. Attached hereto as Exhibit 2 is a  
7 true and correct copy of a spreadsheet that I have prepared in connection with my review of  
8 the records noted above in paragraph 5 (a) – (e). The C Schedules in Exhibit 2 contain a  
9 summary of checks deposited into Lynch's account. True and correct copies of selected  
10 checks made payable to Leonard Cohen which Lynch endorsed and deposited in her own  
11 account are attached hereto as Exhibit 3.  
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14                   LCILLC

15                   9. As discussed above, I have reviewed banks statements and checks from the  
16 LCILLC bank account from the period November 2000 through October 2004. The check  
17 copies provided to me include the front side of the checks which includes the payee and the  
18 amount; and the back side of the checks which shows the endorsement signature and the  
19 account number into which the check in question is being deposited.  
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22                   10. Based upon these endorsements I was able to determine that Lynch's bank  
23 account number was 001622099 and the Stranger Management's bank account number was  
24 001338099.  
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26                   11. The LCILLC bank statements indicate when an electronic transfer of funds is  
27 made out of the LCILLC bank account and into another account. The bank statements also  
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1 indicate into which account the funds in question are being deposited. As discussed above a  
2 review of the checks indicates which accounts belong to Lynch and Stranger Management.  
3  
4 Therefore I was able to match the Lynch and Stranger Management account numbers on the  
5 bank statements to determine how much money was electronically transferred into those  
6 accounts.

7 12. From November 2000 through October 2004, Lynch and her d/b/as received, via  
8 check and electronic transfer, a total of \$1,638,880 from the LCILLC bank account; Stranger  
9 Management received \$1,248,871 and Lynch received \$389,258. Amazing Card Co.  
10 ("Amazing Card"), another Lynch d/b/a, received \$750.  
11

12 13. As noted above, Lynch's agreement with Cohen provided that she was to receive  
13 15% of the income received by LCILLC from third-party sources. During this time period  
14 from November 2000 through October 2004, LCILLC received \$2,591,454. Therefore  
15 Lynch's income from LCILLC should have been \$388,718 ( $\$2,591,454 \times 15\%$ ).  
16

17 14. As such, Lynch therefore received \$1,250,161 ( $\$1,638,880$  less  $\$388,718$ ) more  
18 than she should have received from the LCILLC account. The calculations provided in the B  
19 Schedules of Exhibit 2 compare the value of the payments to which Lynch was entitled to the  
20 value of the payments Lynch actually received from LCILLC. True and correct copies of  
21 selected checks made payable to Lynch and Stranger Management and bank statements  
22 showing the transfers into Lynch and Stranger Management accounts are attached hereto as  
23 Exhibit 4.  
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1           LC Family Trust

2           15. I have reviewed a summary statement provided by Neal Greenberg, a former  
3 Cohen financial advisor, relating to the LC Family Trust. This summary statement lists all  
4 the deposits, checks, transfers and the entity or person which received the funds in question  
5 including checks made payable to Lynch.  
6

7           16. From March 1997 through October 2004, Lynch received \$304,500 from the LC  
8 Family Trust bank account. As discussed above, no agreement between Lynch and Cohen  
9 existed pursuant to which she was to receive any income or payments from the LC Family  
10 Trust. Therefore, Lynch was not entitled to any of the \$304,500 she actually received from  
11 the LC Family Trust account. The calculations provided in the F Schedules of Exhibit 2  
12 compare the value of the payments to which Lynch was entitled to the value of the payments  
13 Lynch actually received from the LC Family Trust account. Exhibit 5 is a true and correct  
14 copy of the summary statement provided to me.  
15

16           Cohen's Personal Checking Account

17           17. As discussed above, I have reviewed banks statements and checks from the  
18 Cohen's personal checking account from the period January 1998 through September 2004.  
19 The check copies provided to me include the front side of the checks which includes the  
20 payee and the amount; and the back side of the checks which shows the endorsement  
21 signature and the account number into which the check in question is being deposited.  
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23           18. Based upon these endorsements I was able to determine that Lynch's bank  
24 account number was 001622099 and the Stranger Management's bank account number was  
25 001338099.  
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1 19. Cohen's bank statements indicate when an electronic transfer of funds is made  
2 out of Cohen's checking account and into another account. The bank statements also indicate  
3 into which account the funds in question are being deposited. As discussed above a review of  
4 the checks indicates which accounts belong to Lynch and Stranger Management. Therefore I  
5 was able to match the Lynch and Stranger Management account numbers on the bank  
6 statements to determine how much money was electronically transferred into those accounts.  
7

8 20. From January 1998 through September 2004, Lynch and her d/b/as received, via  
9 check and electronic transfer, \$2,414,238 from Cohen's personal checking account. Stranger  
10 Management received \$1,683,365, Lynch received \$728,372, and Amazing Card received  
11 \$2,500.  
12

13 21. As discussed above, no agreement existed between Cohen and Lynch pursuant to  
14 which Lynch was to receive any income or payments from Cohen's personal checking  
15 account. Therefore, Lynch was not entitled to any of the \$2,414,238 she actually received  
16 from Cohen's personal checking account. The calculations provided in the G Schedules of  
17 Exhibit 2 compare the value of the payments to which Lynch was entitled to the value of the  
18 payments Lynch actually received from Cohen's personal checking account. True and  
19 correct copies of selected checks made payable to Lynch and Stranger Management and bank  
20 statements showing the transfers into Lynch and Stranger Management accounts are attached  
21 hereto as Exhibit 6.  
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23 22. The total amount of monies received by Lynch in excess of monies to which she  
24 was entitled to receive from those accounts totals \$3,968,899 (\$1,250,161 + \$304,500 +  
25 \$2,414,238).  
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1           Traditional Holdings

2           23. I have reviewed a summary statement provided by Neal Greenberg, a former  
3 Cohen financial advisor, relating to the Traditional Holdings. This summary statement lists  
4 all the deposits, checks, transfers and the entity or person which received the funds in  
5 question including checks made payable to Lynch. In addition I have received copies of  
6 checks written on the Traditional Holdings bank account.  
7

8           24. From April 2001 through October 2004, Lynch and her d/b/as received a total of  
9 \$4,042,264 from Traditional Holdings. Stranger Management received \$1,201,250, and  
10 Lynch received \$2,841,014.  
11

12           25. As noted above, Lynch was to receive 15% of the income received by Traditional  
13 Holdings from third-party sources. Per the Greenberg prepared statement, during this time  
14 period, Traditional Holdings received \$6,675,000. Therefore, Lynch's income from  
15 Traditional Holdings resulting from transactions with third parties should have been  
16 \$1,001,250 ( $\$6,675,000 \times 15\%$ ).  
17

18           26. As noted above, Cohen agreed to pay Lynch \$20,000 per year from Traditional  
19 Holdings. Traditional Holdings was formed in 2001, and Cohen terminated his relationship  
20 with Lynch in 2004; it is assumed, therefore, for purposes of this analysis that Lynch would  
21 receive \$20,000 per year for all partial and full years from 2001 through 2004, equating to  
22 four (4) installments of \$20,000 per year, or \$80,000 of payments to which Lynch was  
23 entitled pursuant to her agreement with Cohen.  
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25           27. The agreed-to payments set forth above from Traditional Holdings to Lynch for  
26 the years 2001 through 2004 thus total \$1,081,250 ( $\$1,001,250 + \$80,000$ ).  
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1           28. Lynch, therefore, received \$2,961,014 (\$4,042,264 less \$1,081,250) more than  
2 she should have received from the Traditional Holdings account. The H schedules in Exhibit  
3  
4           2 provide calculations that compare the payments Lynch was entitled to receive to the  
5 payments Lynch actually received from Traditional Holdings. True and correct copies of  
6 selected checks made payable to Lynch and Stranger Management and the Greenberg  
7 prepared summary statement showing the checks and transfers to Lynch and Stranger  
8 Management are attached hereto as Exhibit 7.

9  
10           Prejudgment Interest

11           29. At the request of counsel, I have calculated prejudgment interest on the amounts  
12 received by Lynch in excess of the amounts to which she was entitled. Prejudgment interest  
13 is calculated at the California Statutory Rate of 10% simple interest, and for purposes of this  
14 calculation, it is calculated through January 31, 2006. For the amounts made payable to  
15 Cohen but deposited into Lynch's personal account, the prejudgment interest totals \$144,766.  
16 For Leonard Cohen's personal account, LCILLC and the LC Family Trust, the prejudgment  
17 interest totals \$1,653,401. For Traditional Holdings, the prejudgment interest totals  
18 \$543,178. In total, then, the applicable prejudgment interest totals \$2,341,345. The B  
19 Schedules in Exhibit 2 provide calculations of prejudgment interest.  
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Summary

30. The total amount of monies received by Lynch in excess of the amounts to which she was properly entitled, including prejudgment interest, is summarized as follows:

i. Cohen checks deposited into Lynch accounts	\$ 229,500
ii. Accounts in Cohen's name	3,968,899
iii. Traditional Holdings	<u>2,961,014</u>
iv. Subtotal	7,159,413
v. Prejudgment interest	<u>2,341,345</u>
vi. TOTAL	<u>\$9,500,758</u>

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that I executed this Declaration on the 24th day of January, 2006 at Los Angeles, California.




---

Kevin L. Prins

**Exhibit QQ:**

**Declarations of Joan Marie Lynch, John Rutger Penick, Paulette Brandt, Clea Surkhang, Palden Ronge, Daniel J. Meade, Ray Charles Lindsey, Signature Pages & Limited Powers of Attorney.**

**See [racketeeringact.wordpress.com](http://racketeeringact.wordpress.com).**

**Note: Signature pages are attached.**

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**DECLARATION OF JOAN MARIE LYNCH**

I, Joan Marie Lynch, do state and declare as follows:

1. I am a citizen of the United States and a resident of the State of Texas. Kelley Lynch is my daughter. Except as to those matters stated on information and belief, I have personal knowledge of the facts set forth herein and could and would testify competently if asked to do so.

2. My husband, John Lynch, and I have a very close relationship with Kelley and her sons, John Rutger Penick and Ray Charles Lindsey. In 1992, my husband and I relocated from Philadelphia, Pennsylvania to Los Angeles to be near Kelley and our grandsons. We were extremely involved in the upbringing of our grandsons, saw them on a daily basis, picked them up from school, knew their friends, attended school and sporting activities, spent a great deal of time in their home, and enjoyed a very warm and close relationship with our daughter and her family. My husband and I saw Kelley and her sons on a daily basis.

3. Until his death in April 1988, Kelley worked as Marty Machat's legal and personal assistant. It was during this period of time that Kelley became acquainted with Phil Spector and Leonard Cohen as they were both clients of Machat & Machat.

4. For approximately 17 years, from 1988 until the fall of 2004, Kelley worked as Leonard Cohen's personal manager and in other capacities. From approximately 1996 through 2001, Kelley also worked as Adam Cohen's personal manager. Adam Cohen is a musician in his own right and the son of Leonard Cohen. From approximately 1988 until 1991, Kelley worked as an intern/assistant to Phil Spector.

5. Kelley never worked as Leonard Cohen's business manager. She did not handle matters related to taxation, corporations, finances, investment decisions or advice, accounting, estate planning, or legal issues. Leonard Cohen had a team of professional representatives handling these matters. Those individuals included, but were not limited to, Neal Greenberg (investor/financial advisor), Richard

1 re. Cohen's tax fraud to IRS, Agent Sopko flew into meet with her and then advised Kelley to contact  
2 Agent Luis Tejeda of the IRS in Los Angeles.

3 152. Leonard Cohen is the individual who controlled my daughter, the corporate decisions,  
4 handling of tax matters and these deals, bank and financial accounts, etc. Leonard Cohen is a shrewd  
5 micro-manager who contacted my daughter constantly every day she worked for him for the entire 12  
6 years I worked with her. It is unconscionable that he would now take the positions he had.

8 153. Cohen did relate to Kelley as a personal assistant as well as a personal manager.  
9 However, during certain periods he had personal assistants working for him. Sarah Vienot worked for  
10 my daughter and Leonard Cohen for a number of years in the early 90s. Leonard Cohen advised us to let  
11 her go because she wasn't the type of personal assistant he wanted. Betsy Perks worked as Cohen's  
12 assistant and household manager. He let her go at some point when he was visiting India. Even when  
13 Cohen traveled he was in constant contact with our office and always able to receive faxes and/or emails.  
14

15 154. I have encouraged Kelley to do what His Holiness Kusum Lingpa and a number of  
16 lawyers have advised her to do since 2005: document everything in emails, creating a legal record of  
17 what has occurred, and copy in witnesses.

18 I declare under penalty of perjury under the laws of the State of California that the foregoing is  
19 true and correct and that I executed this Declaration on the 21st day of December, 2013 at  
20

21 \_\_\_\_\_, Texas.

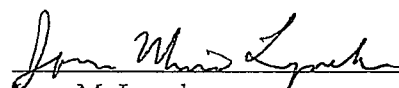
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24 \_\_\_\_\_  
Joan Marie Lynch

1 does cook anything and everything. My daughter prepared meals for my grandsons since they were born.  
2 She also made them breakfast, packed their lunches, nursed them while they were sick, assisted them  
3 with homework, oversaw their education, hired tutors to help them, drove them and their friends  
4 everywhere, and spent a tremendous amount of time with them. Betsy Superfon is the individual who  
5 does not appear to know how to cook and frequently suggested that she and Kelley order take-out from  
6 various restaurants in Brentwood because she was in a hurry and wanted to get to the Casino in time. I  
7 don't think Brentwood restaurants serve "junk food." Kelley's children were well provided for and lived  
8 a very comfortable and decent life. Rutger told me his childhood was idyllic and his mother was his best  
9 friend. Kelley also provided food and shelter for every teenager in the neighborhood. His Holiness  
10 Kusum Lingpa advised her not to let Rutger out at night, or at all actually, in Los Angeles and she  
11 decided to make a comfortable environment where everyone was welcome if they behaved themselves.  
12 One man, Rameen's father, told Kelley he was eternally grateful for her assistance with his son. Kelley  
13 let Rameen stay with her for the better part of a year while his parents divorced. I recall this man asking  
14 her what religious beliefs she held because he thought it was exemplary. My daughter has simply been  
15 demonized by many people.

10 My daughter has read this declaration back to me and I have confirmed this document with Paulette  
11 Brandt. I have also provided additional comments to Paulette and authorized her to sign this document  
12 on my behalf. I am also providing a separate declaration for my daughter to submit in connection with  
13 Leonard Cohen's restraining order against her. I am quite concerned about my daughter's welfare and  
14 the ongoing targeting of her, my grandsons, and younger daughter. It appears that the individuals  
15 stalking, slandering, and harassing my daughter would like her isolated, discredited, and intimidated. My  
16 grandsons and have relentlessly targeted by these individuals for approximately six years now.

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

17 Executed on December 23, 2013, at Flower Mound, Texas (Joan Lynch's verbal authorization) and  
18 Hollywood, California (Paulette Brandt's residence).

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22 Joan M. Lynch  
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**DECLARATION OF JOHN RUTGER PENICK**

John Rutger Penick  
c/o Kelley Lynch  
1754 N. Van Ness Avenue  
Hollywood, California 90028  
Phone: 323.331.4250

**SUPERIOR COURT OF THE STATE OF CALIFORNIA  
FOR THE COUNTY OF LOS ANGELES, CENTRAL DISTRICT**

LEONARD COHEN, an individual,  
LEONARD COHEN

CASE NO. BC338322  
RELATED CASE NO. 341120

INVESTMENTS, LLC, a Delaware Limited  
Liability Company,

DECLARATION OF  
JOHN RUTGER PENICK

Plaintiff  
vs.

KELLEY LYNCH, an individual

Defendant

**DECLARATION OF JOHN RUTGER PENICK**

I, JOHN RUTGER PENICK, declare:

1. I am a citizen of the United States who currently resides in Los Angeles, California. I am the son of defendant, Kelley Ann Lynch. I am over the age of 18 years. I have personal knowledge of the facts contained in this declaration and if called upon to testify I could and would testify competently as to the truth of the facts stated herein.

2. My mother and I lived at 2648 Mandeville Canyon Road, Los Angeles, California, from approximately November 1997 until December 28, 2005. My brother, Ray Charles Lindsey, lived with us until May 25, 2005. We lived in this home during the summer and fall of 2005. On December 28, 2005, we were evicted by the Los Angeles Sheriff's Department.

4. At no time did my mother and I have a female "co-occupant" who resembled the individual described in the Proof of Service related to Leonard Cohen's lawsuit.

1 5. No one in our house was ever advised to evade service and this was never discussed.

2 6. The individual the process server alleges to have served, under penalty of perjury, is described as  
3 Jane Doe, white female, 5' 7", 135 pounds, blonde hair, black eyes - co-occupant. No such individual  
4 resided with my mother and I during this period of time or at any other time during our residency in this  
5 home. I am unaware of any individual who matches the description provided by the process server in  
6 this matter. On August 24, 2005, my mother did not match this description.  
7

8 7. In the late summer and fall of 2005, Chad Knaak stayed with us. Chad and I have been friends  
9 since childhood.

10 8. The process server has stated, under penalty of perjury, that he attempted to serve the summons  
11 and complaint in the above referenced matter on August 17, 19, 20, 21, 22, and 23, 2005 and notes that  
12 no one was home. My mother, Kelley Lynch, was home at all times during this period. As I lived with  
13 my mother, and was home at some point every day, I can unequivocally state that my mother was home  
14 each and every day throughout the summer and fall of 2005. My mother had been in two car accidents,  
15 neither due to any fault on her part, and did not have transportation throughout most of the summer and  
16 fall of 2005. Her car was completely destroyed and I, and others, brought food and other items home as  
17 she had no transportation. Our house was located quite far up Mandeville Canyon Road and my mother  
18 would have had to walk miles to a store. My mother also did not have any money at this time for any  
19 form of transportation, her phone, electricity, and other bills.  
20

21  
22 9. In the spring of 2005, and the month of August specifically, my mother wore her hair very dark  
23 brown, almost black, and extremely short. She continued to wear her hair in this manner throughout the  
24 summer and early fall of 2005. Paulette Brandt visited us regularly and would bring food for the animals  
25 and hair dye for my mother. During the summer and fall of 2005, and the month of August specifically,  
26 my mother was very thin, had blue eyes, and was approximately 5'6" tall.  
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1 10. On or about August 16, 2005, I became aware of Leonard Cohen's lawsuit against my mother  
2 because my stepfather, Steve Lindsey, called a friend of mine who brought it to her attention. Chloe  
3 Favella called me about the lawsuit and I told my mother who said she was already aware because a  
4 journalist had contacted her. Paulette Brandt also printed out news articles and brought them when she  
5 visited.

6  
7 11. On August 24, 2005, a little over a week after Leonard Cohen filed his lawsuit, my mother came  
8 into my room and asked my friend Chad Knaak if he would phone Leonard Cohen's lawyer and leave a  
9 message from her. It was my understanding that my mother found his name and contact information  
10 online. She had handwritten the information on a piece of paper and handed it to Chad. My mother's  
11 phone had been shut off and she was unable to place the call personally. I was present when my mother  
12 asked Chad to call Cohen's lawyer to advise him that she had not been served Leonard Cohen's lawsuit  
13 and explain to him that IF he attempted to serve her the lawsuit she would hold him personally  
14 accountable. Although I do not know who answered the phone, I distinctly heard Chad tell the  
15 individual on the other end of the line that my mother had not been served Cohen's lawsuit and IF this  
16 lawyer attempted to serve her the lawsuit she would hold him personally accountable. My mother was  
17 present for this call as well. Chad was very professional with the individual he spoke with. I all recall my  
18 mother asking him to be polite during the call.

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21 12. It is my understanding that my mother was never served Cohen's lawsuit. Since the summer of  
22 2005, my mother has continually advised me that she was not served Leonard Cohen's lawsuit and had  
23 no idea what the actual allegations were until the Complaint was posted online when she visited me at  
24 some point in 2010. I know this situation frustrated her and, from what I recall, Leonard Cohen's  
25 lawyers refused to speak with my mother. She would borrow my phone to attempt to speak with them  
26 and I was present for quite a number of these calls.  
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1 13. At the beginning of October 2005, our internet service was shut down and my mother would  
2 have to ask people to borrow or use their computer so she could check her emails and respond to those  
3 she received.

4 14. On December 28, 2005, the Los Angeles Sheriff's Department evicted us from our home. My  
5 mother ended up homeless in Santa Monica for approximately 8 months. I went to live with family  
6 friends in Brentwood, California.

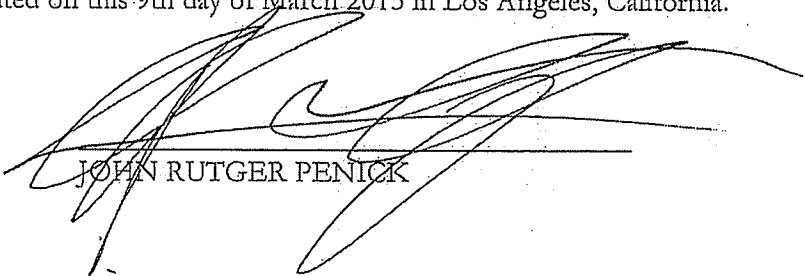
7 15. Although this is out of chronological order, at some point in the fall of 2004, based on Leonard  
8 Cohen's statements to City National Bank, my personal bank account had a freeze places on it and was  
9 closed.  
10

11 16. In or around January 2012, I visited my mother in Berkeley, California. At that time, I delivered  
12 boxes of evidence (and other items) I stored in my Los Angeles, California storage center since we were  
13 evicted from our home in December 2005. Until that time, my mother had no personal access to these  
14 documents.  
15

16 17. I am aware that on April 15, 2005, my mother reported the allegations that Leonard Cohen  
17 committed criminal tax fraud to Internal Revenue Service.

18 I declare under the penalty of perjury under the laws of the State of California that the foregoing is true  
19 and correct.  
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21 This declaration is executed on this 9th day of March 2015 in Los Angeles, California.

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JOHN RUTGER PENICK

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**DECLARATION OF CLEA SURKHANG**

I, Clea Surkhang, do state and declare as follows:

1. I am a citizen of the United States who currently resides in Longmont, Colorado. I am a close personal friend of defendant, Kelley Ann Lynch. I am over the age of 18 years. I have personal knowledge of the facts contained in this declaration and if called upon to testify I could and would testify competently as to the truth of the facts stated here.

2. I have been a close friend of Kelley Lynch's for over 29 years. We met at a Buddhist seminary in the summer of 1985.

2. During the mid-to-late 1980s, Kelley and I both lived in New York City. We saw each other every week for dinners and spent time with one another over the weekends. Kelley had a young son at the time and they lived together in a beautiful apartment that she kept spotless.

3. In 1987, I moved from New York City to Colorado. Kelley and I remained in close touch and visited one another when we were able to. My husband, Yongzin Rinpoche, is also a close personal friend of Kelley's.

4. I have spent time substantial time with Kelley over the years, watched her children grow up, and know that she is a very caring mother. Her first love is her children.

5. I am aware that Kelley worked as Leonard Cohen's personal manager for approximately 17 years. She never once indicated that they were having an intimate dating or engagement relationship, brief or otherwise. Over the years, we have frequently had long girl talks and Leonard Cohen was simply not someone she was ever interested in dating or attracted to. I specifically recall asking her directly: "Were you dating?" "Did you ever find Cohen attractive?" Her answer was always "No."

6. I've watched Kelley's sons, Rutger and Ray, throughout their childhoods. They are both bright,

1 good hearted fellows. Kelley is an amazingly strong, kind-hearted being, who has worked her entire life  
2 to help her children, parents, friends, and everyone who needed her assistance. Her care for others is  
3 genuine and profound.

4 7. My husband and I visited Kelley in the late spring/early summer of 2005. At that time, she was  
5 approximately 5'6", very thin, had large blue eyes, and wore her hair a very dark shade of brown and  
6 extremely short. I recall this because her appearance had changed radically from the last time I saw her.

7 8. Since Leonard Cohen filed his 2005 lawsuit against Kelley, she has continually maintained that  
8 she was not served the summons and complaint.

9 9. In the spring/early summer of 2007, my husband and I invited Kelley to stay with us at my  
10 mother's home in Erie, Colorado.

11 10. I am quite confident in Kelley's integrity and the fact that she is as professional and  
12 straightforward in her business dealings as she has been in her friendship.

13 I declare under penalty of perjury under the laws of the State of California that the foregoing is  
14 true and correct. On the 4<sup>th</sup> day of December 2015, I verbally authorized Kelley Lynch to execute this  
15 declaration on my behalf in Los Angeles, California.

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Clea Surkhang

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2 to help her children, parents, friends, and everyone who needed her assistance. Her care for others is  
3 genuine and profound.

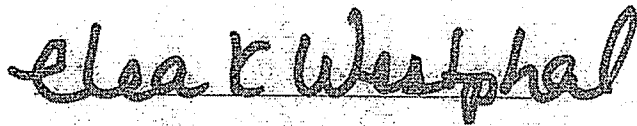
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16 true and correct. On the 4<sup>th</sup> day of December 2015, I verbally authorized Kelley Lynch to execute this  
17 declaration on my behalf in Los Angeles, California.

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20 Clea Surkhang  
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2 **DECLARATION OF PALDEN RONGE**

3 I, Palden Ronge, do state and declare as follows:

4 1. I am a citizen of the Canada and permanent resident of the United States. I currently  
5 reside in Los Angeles California. I am a close personal friend of Kelley Lynch's. I am over the age of 18  
6 years. I have personal knowledge of the facts contained in this declaration and if called upon to testify I  
7 could and would testify competently as to the truth of the facts stated herein.  
8

9 2. My wife, Lila Rich, and I have known Kelley for many years. I personally met her approximately  
10 1988. We are close family friends and I know her parents and sons, Rutger and Ray. Over the years, we  
11 have visited each other socially on many occasions and participated in many religious events together.

12 3. Kelley was an excellent and loving mother. She took her role as a parent seriously and saw to it  
13 that her sons received the best education. She ensured that their personal needs were met in every way.  
14 Ms. Lynch was particularly diligent in supervising her children to insulate them from the urban youth  
15 culture of drug and alcohol abuse. Kelley's sons are wonderful young men.  
16

17 4. I have known Kelley to be a well-connected, professional woman, who multi-tasked at a dizzying  
18 pace as she managed the business affairs for Leonard Cohen and handled her other business matters.  
19 Kelley worked as Cohen's personal manager for approximately 17 years. It never once crossed my mind  
20 that Kelley and Mr. Cohen were ever involved in any type of intimate dating or engagement relationship.  
21 Nor had I heard anything to indicate that their relationship was anything but professional.  
22

23 5. I have worked with Kelley when she and Oliver Stone sponsored a Tibetan Buddhist meditation  
24 center for His Holiness Kusum Lingpa. His Holiness Kusum Lingpa was a highly regarded Tibetan  
25 Buddhist master. I had the good fortune to serve as an interpreter for this remarkable man and was  
26 involved in translating certain religious texts. His Holiness appointed Kelley to be his chos kyi dags mos  
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28

1 (lineage holder) and she worked quite diligently on his behalf. It is my personal belief that Kelley  
2 conducts herself professionally, ethically, and honestly in all areas of her life.

3 6. I visited Kelley throughout the spring and summer of 2005. His Eminence Choegon Rinpoche, a  
4 mutual friend, often accompanied me on these visits. I distinctly recall Kelley's appearance in the  
5 summer of 2005, and specifically throughout the month of August 2005, due to the fact that she changed  
6 the color radically. At that time, she had bright blue eyes, very dark short hair, was approximately 5'6,"  
7 quite thin, and weighed approximately 110 pounds. For years, she had worn her hair very light blonde  
8 and it took me some time to grow accustomed to Kelley's very dark hair and new look.

9  
10 7. In mid-June, Kelley was rear-ended by a driver on Mandeville Canyon Road. She was seriously  
11 injured and hospitalized for head trauma and other medical issues. I believe she also broke her nose and  
12 seriously injured her neck and back. I visited Kelley in the hospital at that time and, apart from her  
13 physical injuries, she was her usual intelligent, caring, and humorous self. I recall bringing her sushi.

14  
15 8. Shortly after this accident, another driver on Mandeville Canyon Road, presumably on his cell  
16 phone and not paying attention, pulled out suddenly and quickly from a side street and slammed into  
17 Kelley's passenger side. Kelley was again injured and this accident destroyed her car. She was planning  
18 to visit Lila and myself in Ojai, California and was unable to do so due to the damage the car sustained.

19  
20 9. I am aware of the fact that Kelley was home throughout the summer and fall of 2005. I  
21 frequently visited, understood she had no transportation or money, and when I rang the bell, she would  
22 simply open the door. It didn't appear that she was attempting to evade anyone. She informed me  
23 repeatedly that she wanted to be served Cohen's lawsuit and review the specific allegations in the  
24 Complaint.

25  
26 10. I distinctly recall during the summer and fall of 2005 Kelley's frustrated attempts to address the  
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1 fact that she was not served Leonard Cohen's lawsuit. Kelley has continuously and consistently  
2 maintained that she was not served this lawsuit. She was also extremely frustrated with the conduct of  
3 and tactics used by Leonard Cohen's representatives.

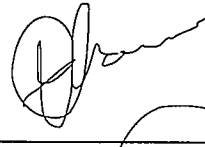
4 I declare under the penalty of perjury under the laws of the State of California that the foregoing is true  
5 and correct.  
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7 This declaration is executed on this 9th day of March 2015 in Los Angeles, California.  
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This declaration is executed on this 9th day of March 2015 in Los Angeles, California.



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Palden Ronge



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2 **DECLARATION OF DANIEL J. MEADE**

3  
4 I, Daniel J. Meade, do state and declare as follows:

5 1. I am a citizen of Halifax, Nova Scotia, Canada. I was born and raised in the United States.

6 I am a close personal friend of Kelley Lynch's. I am over the age of 18 years. I have personal knowledge  
7 of the facts contained in this declaration and if called upon to testify I could and would testify  
8 competently as to the truth of the facts stated herein.

9  
10 2. I first met Ms. Lynch in 1978 when Chogyam Trungpa Rinpoche, a well known Tibetan Buddhist  
11 teacher, appointed me to the position of Executive Director to the Philadelphia branch of Vajradhatu  
12 International Buddhist Organization. At that time, I was also quite close with her first husband, Richard  
13 Dallett. In fact, when Kelley was married to Mr. Dallett, I worked with him on numerous projects. My  
14 wife and I spent a great deal of time socializing with Kelley and Richard Dallett.

15  
16 3. Kelley's volunteer work with Philadelphia Dharmadhatu included serving as my personal  
17 secretary and administrative assistant for approximately 2-1/2 years. I was always pleased with her  
18 professional demeanor and diligent work.

19  
20 4. Kelley Lynch and I have remained extremely close friends to this day. I view her as one of my  
21 dearest friends. We have stayed in close and constant contact consistently for over 35 years.

22  
23 5. I also know Kelley's parents, grandparents, brother, sister, sons and second husband, Douglas  
24 Penick, who is also a friend of mine. Kelley has a very close relationship with her family.

25  
26 6. In all the years I have known her, I have appreciated her kindness and generosity towards me and  
27 others, as well as various organizations and Buddhist causes. His Holiness Kusum Lingpa appointed  
28 Kelley Lynch to be his lineage holder. Kelley and Oliver Stone sponsored a Tibetan Buddhist center for  
Kusum Lingpa Rinpoche and he evidently also appreciated certain qualities that she embodies.

7. Kelley is a quick wit and possesses a great sense of humor. I would like to share a story about

1 her with the Court: Approximately 13 years ago, my long term lady friend, also a friend of Kelley's, was  
2 diagnosed with terminal cancer. For the next 4 months, Kelley called me every day to check in about my  
3 state of mind as I was the primary care giver. Her support during this period of time was invaluable and  
4 greatly appreciated. After my friend's death, Kelley generously flew me out to Los Angeles to visit and  
5 recuperate. My son also joined us. She took a bit of time off work to tend to my needs. I was able to  
6 spend time with and became intimately acquainted with her sons, Rutger and Ray. I found the home  
7 environment to be very loving, uplifted and dignified in a particular sort of Buddhist style. Kelley was a  
8 great host and obviously a good and decent mother. It was a very pleasant 5-6 weeks for me. But,  
9 during my stay I witnessed a few rather unpleasant incidents: I was well aware that Kelley worked as  
10 Leonard Cohen's personal manager. I had been a fan of his music and poetry since the age of 13. One  
11 day the phone rang while Kelley was in the shower, I picked up and Leonard Cohen asked "Is Kelley  
12 there?" I responded by asking "Who are you?" He replied "I am Leonard." I then simply said "Leonard  
13 who?" and his response was to become angry. He then hung up on me. I actually meant this as a joke.  
14 Of course, I knew it was Leonard Cohen. His voice is very recognizable. Later that morning, Mr.  
15 Cohen emailed Kelley a very personal and vicious letter. She read it to me and I could not believe what  
16 an abusive, humorless, and aggressive asshole he was to her. My little dream of the man who wrote these  
17 profound song lyrics immediately went down the local toilet in Los Angeles at that time. I asked Kelley  
18 to give me a copy of this letter so I could share it with the world at large and inform them about this  
19 man's true nature. I was in disbelief at his level of hostility particularly given the fact that he holds  
20 himself out to the world as some sort of religious sage. He was clearly jealous of my presence. Kelley  
21 discreetly declined to provide me with a copy of this exceedingly disturbing email. I do not believe she  
22 refused to give me the letter simply to protect her position as Mr. Cohen's personal manager. I believe  
23 she declined out of a sense of respect for Leonard Cohen and may have been trying to keep his  
24 weaknesses and unconscionable conduct towards her private.

1 8. The second unpleasant incident I would like to share is as follows: One day, while visiting Kelley  
2 and her family, I was relaxing by the pool. Kelley's great home care assistant, Elena, had brought  
3 me food. Elena was a delightful individual who took great care of Kelley's sons and home while she was  
4 at work. Kelley was extremely busy working as Cohen's personal manager and also owned a greeting card  
5 company. She devoted a tremendous amount of time to her sons, work, and charitable work. Kelley is a  
6 tireless individual. Elena would help with the boys when they returned from school or other activities,  
7 assist with meal preparations, and appeared to love Kelley and the boys. Elena's presence in the home  
8 was important. Kelley home-schooled her older son and carpooled her younger soon. She had an office  
9 in her home and worked there in the afternoons and on weekends. There were always numerous children  
10 and teenagers in her home. Kelley provided a stable environment for these young people but was very  
11 careful with boundaries and discipline. Kelley was essentially a single mother, raising her children with  
12 the assistance of her parents, and wanted an adult present in the household at all times. Suddenly, out of  
13 the blue, Steven Lindsey showed up unannounced - meaning he did not call or email asking if it was an  
14 appropriate time to drop by. Steve Lindsey is the father of Kelley's younger son, Ray. I suppose he felt  
15 entitled to behave in this manner because he was Ray's genetic father and felt he could do as he liked, in  
16 an arrogant fashion, as rich people tend to do. Kelley was not pleased with the invasion and from what I  
17 witnessed neither were her sons or Elena. I was sitting by the pool, clueless as to Lindsey's arrival, when  
18 he sat down next to me. He tried to be nice about the death of my girlfriend. The aggression Steve  
19 Lindsey brought into that home was, from my perspective, overwhelming and loud. After helping to  
20 calm things down inside, Kelley came out and made a few dark jokes about death, in a Monty Python  
21 sort of way. She was trying to help me through my grief in her playful fashion. Steve Lindsey became  
22 offended by Kelley and my interactions. He stormed off angry and, from what I could hear from  
23 outside, Ray was in the house quite upset. I asked Kelley - "Does he always invade your home  
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1 unannounced?" She replied, "Yes, whenever he wants to." I thought "How sad for Ray and Rutger and  
2 you." Kelley and her sons were very, very close.

3 9. It is my personal belief that both Leonard Cohen and Steve Lindsey were obsessed with Kelley,  
4 extremely possessive of her, privately conducted themselves in a jealous and hostile manner towards her,  
5 becoming angry, paranoid, and vicious when she was unable to immediately tend to their specific needs.

6 10. In the 35 years I have known Kelley, I never once heard that she and Cohen were in a brief,  
7 intimate statutory required dating or engagement relationship. I have, on the other hand, heard first  
8 hand that she felt Cohen's conduct towards her was harassing, uncomfortable, and thoroughly  
9 unprofessional. At times, throughout the years, Kelley and I have been involved in an intimate dating  
10 relationship and I feel absolutely confident that had she been involved in a similar relationship with  
11 Cohen she would have shared that information with me. Kelley and I have a very direct and honest  
12 friendship.  
13

14 11. Since 2005, when Leonard Cohen filed his lawsuit against Kelley, she has consistently maintained  
15 that she was not served the lawsuit. This has been extremely frustrating for her. Kelley and I have  
16 discussed the tactics Leonard Cohen has used against her, the unprofessional conduct of his  
17 representatives, slanderous comments to the news media, and fraudulent restraining orders to discredit  
18 her. Kelley has no interest in Leonard Cohen whatsoever. She has an interest in resolving the legal  
19 issues, obtaining tax and corporate information she requires, and maintaining the private and simple life  
20 she always have.  
21

22 12. In the 35 or so years I have known Kelley (who is from Pennsylvania), it was never my  
23 understanding that she was a friend of Neal Greenberg's. Greenberg lived in Boulder, Colorado and  
24 perhaps they ran into one another briefly at a Buddhist or social event.  
25

26 13. I have spent a great deal of time in religious retreats. In fact, when I was quite young I was in a 6  
27  
28

1 month retreat. I have never heard of a rigorous Buddhist “retreat” where an individual has a work room,  
2 computer, fax, phone, keyboard, participates in documentaries and interviews, records albums, and  
3 comes and goes as one pleases.

4 14. These are my thoughts about what a good person Kelley Lynch is. I have no fiduciary concerns  
5 here. She is simply an old friend of mine and I am concerned about her welfare and the welfare of her  
6 sons.  
7

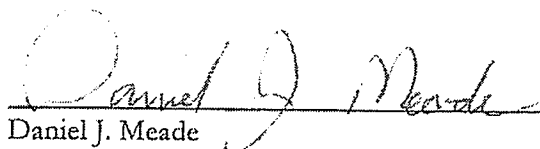
8 I declare under penalty of perjury under the laws of the State of California that the foregoing is  
9 true and correct and that I executed this Declaration on the 4th day of March 2015 at Halifax, Nova  
10 Scotia, Canada.

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Daniel J. Meade  
14 1240 Church Streeter B  
15 Halifax, Nova Scotia B3L 2E7 Canada  
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DECLARATION OF PAULETTE BRANDT

I, Paulette Brandt, declare:

1. I am a citizen of the United States who currently resides in Los Angeles, California. I am a close personal friend of defendant, Kelley Ann Lynch. I am over the age of 18 years. I have personal knowledge of the facts contained in this declaration and if called upon to testify I could and would testify competently as to the truth of the facts stated herein.

2. I have worked in the entertainment industry for years and have held positions with Apple Records, ABKCO Records, Columbia Pictures, and Phil Spector.

3. I first met Kelley Lynch when Phil Spector and I visited Marty Machat's office years ago. Marty Machat was an entertainment industry attorney who represented Phil Spector and Leonard Cohen.

4. When Kelley moved to Los Angeles in the early 1990s, she and I began communicating regularly and developed a strong friendship. She is a close personal friend of Phil Spector's and worked as his assistant from approximately 1988 until sometime in 1991. I then went back to work for Mr. Spector. I worked as his personal assistant from some point in 1991 until 2002.

5. Throughout the summer and fall of 2005, I visited Kelley at her home in Brentwood, California approximately once a week. I usually would arrive at her house around 8 A.M. and stay for a few hours, sometimes longer. She and Leonard Cohen parted ways at some point in the fall of 2004 and, as of April 2005, she had reported allegations that he committed tax fraud to Internal Revenue Service. It is my understanding that Leonard Cohen then withheld commissions she was due and refused to address her ownership interest in certain intellectual property. This situation caused financial ruin for Kelley and, it is my personal belief, led to the lawsuit in this case.

6. When I visited Kelley in the summer and fall of 2005, I would bring food for her animals, hair dye, and other items she could not afford. Kelley's phone and then electricity were shut off.

7. During this period of time, I would also dye and cut Kelley's hair.

1 8. Kelley did not attempt to evade service of Leonard Cohen's lawsuit. She has a legal  
2 background and has been extremely frustrated over this situation. Cohen's lawyers absolutely refused to  
3 communicate with her, at all, throughout the entire litigation in this case. She was representing herself  
4 and wanted to file an answer to Cohen's Complaint but was unaware of the actual allegations raised. We  
5 both read the news accounts.  
6

7 9. I was with Kelley when she repeatedly attempted to Cohen's lawyers about their failure to  
8 serve her, her interest in participating in discovery, and other issues related to this and other cases that  
9 involved the two of them. It is my understanding that the default judgment in this matter was used  
10 against Kelley in Natural Wealth's lawsuit against Leonard Cohen. That lawsuit was not resolved until  
11 September 5, 2008 when the judge entered his opinion and relied on the default judgment in this case.  
12

13 10. It is my personal opinion that Leonard Cohen saw an opportunity not to serve Kelley,  
14 understood she was not represented by counsel, and felt it would be easier to simply obtain  
15 a default judgment against her. Kelley did not have the money to hire an attorney. She didn't even have  
16 the money to travel downtown to pick up a copy of the Complaint. However, that is not Kelley's  
17 responsibility. The Plaintiffs are responsible for properly serving defendant.  
18

19 11. Kelley answered her door whenever I visited. She was not attempting to avoid or evade  
20 or avoid anyone. She also answered it in my presence when she was served legal documents in unrelated  
21 matters. Because Kelley was bankrupted over this situation, her creditors filed lawsuits as well.  
22

23 12. The process server indicates that he attempted to serve Kelley at 8:45 AM on August 23, 2005  
24 and notes that he knocked but no one answered. Kelley had a doorbell; the back of her house was  
25 covered in wall to ceiling plate glass windows; she would not have had the lights on in the morning; and,  
26 Kelley always turns the lights out when she leaves a room.  
27

28 13. I visited Kelley on August 24, 2005 when the process serve allegedly served her. I arrived, as



1 was customary, quite early in the morning. I recall Kelley's frustration because Leonard Cohen's lawsuit  
2 had been filed a week or so earlier and she still had not been served. I had read about the case online.  
3 The LA Times brought the lawsuit to Kelley's attention and asked her for a quote. I suggested that  
4 Kelley phone Cohen's lawyer to ask him if there was a problem with service. We discussed this while I  
5 cut and dyed Kelley's hair a very dark shade of brown, almost black.  
6

7 14. Kelley and I then went online and found Cohen's lawyer's name in some of the articles  
8 published at that time. I was present when Kelley googled this lawyer's name and phone number. We  
9 then walked outside to her son's guesthouse. Kelley went inside and I stood in the doorway. Rutger and  
10 his friend, Chad Knaak, were inside with Kelley.

11 15. Due to the fact that Kelley's phone had been turned off, Kelley asked Chad to phone Cohen's  
12 lawyer to advise him that she was not served the lawsuit and IF he attempted to serve her she would hold  
13 him personally accountable. Kelley handed Chad the paper she had written Scott Edelman's name and  
14 number on. She asked Chad to be polite and professional when he spoke to Edelman. Chad called and  
15 had a conversation with someone at the law firm of Gibson, Dunn. Chad explained that he was Kelley's  
16 housemate and repeated the message that she had NOT been served. While Chad was on the phone  
17 with Cohen's law firm, Kelley asked him to inform the party on the other end that the lawsuit was  
18 retaliation over the fact that she reported allegations related to Cohen's alleged tax fraud to Internal  
19 Revenue Service and viewed the lawsuit as retaliation.  
20  
21

22 16. At the time Leonard Cohen filed his lawsuit, he granted at least one interview to MacLean's  
23 Magazine and his dissemination of defamatory statements about Kelley caused severe harm to her  
24 reputation. This lawsuit, and the news accounts of what occurred, have also exposed Kelley to quite a  
25 number of individuals who have relentlessly targeted her, members of her family, close friends, and  
26 others.  
27

28 17. From approximately June 2005 through October 2005, I personally dyed Kelley's hair very

1 dark brown. On August 24, 2005, Kelley had very short, extremely dark (nearly black) hair, large blue  
2 eyes, was extremely thin, and was approximately 5'6" tall. She did not resemble the individual described  
3 in the proof of service at all. It is impossible that a process server would describe her, at this time, as  
4 having blonde hair when her hair color was almost black; black eyes when her eyes are very bright blue;  
5 or being of medium build when she was exceedingly thin. It is possible that a process server could view  
6 Kelley as being approximately 5'7" but that is the only detail that I personally believe could be used to  
7 describe Kelley as of August 24, 2005.  
8

9 18. I visited with Kelley for quite a long time that day and have reviewed my records from that  
10 period. Kelley, Rutger, Chad, and I were alone at Kelley's house. There was no other female present and  
11 Kelley did not have a female "co-occupant." Chad Knaak was staying with Kelley and Rutger. No one  
12 came to the door that morning and the process server clearly relied on an out-dated description of  
13 Kelley.  
14

15 19. I attended the January 17, 2014 hearing in this case and planned to testify. When Kelley and  
16 I phoned Department 24 before the hearing, we were told that nothing else had to be filed and she  
17 should simply show up for the hearing with witnesses. Kelley's friend, Palden Ronge, also attended that  
18 hearing with us. He also visited Kelley throughout the summer and fall of 2005. Neither of us was given  
19 the opportunity to testify.  
20

21 20. There is no way the process server saw Kelley on August 24, 2005. I also do not believe the  
22 process server visited her house on approximately six other occasions. Kelley was home constantly  
23 throughout this period. She had been in an accident (where she was hit by a careless driver) and left  
24 without transportation. Therefore, I would bring her supplies and items she needed. She also did not  
25 have any money at this period of time. Every time I visited, Kelley would answer the door and she was  
26 clearly not attempting to avoid or evade anyone. I am aware that there are problems with process service  
27 and issues related to lack of service. On at least one occasion, I personally found legal documents  
28

1 (unrelated to this case) thrown on the ground outside her home. I am presently assisting with a case  
2 where lack of service is an ongoing problem. In fact, a Bankruptcy Court judge recently dismissed a  
3 judgment due to lack of service and fraud in connection with the proof of service. This appears to be a  
4 growing problem in our legal system.

5  
6 21. This situation has been utterly frustrating for Kelley because Cohen's lawyers refused to speak  
7 to her, continued to behave in an unprofessional and hostile manner towards her, and she did not have  
8 an opportunity to actually read Cohen's Complaint until it was posted online in the spring of 2010. At  
9 that time, Kelley called me and we were in disbelief at the allegations Cohen's lawsuit raised. Those  
10 allegations, from what I can tell, are contradicted by the evidence. I have become relatively familiar with  
11 the corporate records, and other evidence, related to this case. That would include, but is not limited to,  
12 federal corporate tax returns where Kelley is listed as a partner, stock certificates, and contracts.

13  
14 22. Shortly after discovering the Complaint online, Kelley moved to Ft. Lauderdale, Florida. She  
15 did not return to Los Angeles (apart from the period when she was incarcerated for allegedly violating  
16 Leonard Cohen's restraining order by requesting tax information, etc.) until June 2013 when I invited her  
17 to stay with me. Kelley has been my roommate for over a year and a half now. I view her as one of my  
18 dearest friends and a blessing. What has happened to her is a disgrace.

19  
20 23. Since Cohen filed this lawsuit in August 2005, Kelley has continually maintained that she was  
21 not served the lawsuit. She and Rutger were evicted from their Brentwood home in December 2005. I  
22 personally believe that Cohen and his lawyers feel they can use abusive litigation tactics, including  
23 fraudulent restraining orders, against Kelley because she has been representing herself for the past 10  
24 years and has no money to hire an attorney.

25 I declare under the penalty of perjury under the laws of the State of California that the foregoing is true  
26 This declaration was executed on this 13th day of March 2015 in Los Angeles, California.  
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*Paulette Brandt*

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PAULETTE BRANDT

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DECLARATION OF PAULETTE BRANDT

I, Paulette Brandt, declare:

1. I am a citizen of the United States who currently resides in Los Angeles, California. I am a close friend of defendant, Kelley Ann Lynch. I am over the age of 18 years. I have personal knowledge of the facts contained in this declaration and if called upon to testify I could and would testify competently as to the truth of the facts stated herein.

2. I have worked in the entertainment industry all of my adult life and held positions at Apple Records, ABKCO Records, Columbia Pictures, and worked as Phil Spector's personal assistant from approximately 1991 through 2002. I met Kelley through Phil Spector.

3. Kelley and I became quite close after she moved to Los Angeles and we spoke regularly over the years. After Kelley was evicted from her home in December 2005, and ended up homeless due to the situation with Leonard Cohen, she and I lost touch for a spell. We touched base in 2010, when she was visiting Los Angeles.

4. At some point in early 2013, Kelley sent me a note through my Facebook account. I responded with an email in February 2013 that she posted on her blog. See Exhibit 1 attached hereto and made a part hereof.

5. Following that, I received an email from a stranger, Stephen Gianelli, attempting to turn me against Kelley and slandering her. Since that time, I have received countless harassing emails from this individual and another individual by the name of Susanne Walsh (Leonard Cohen's fan). I do not respond to his emails. He frequently copies in Kelley's sons, sister, Deputy City Attorney Vivienne Swanigan, and Investigator William Frayeh, an investigator on the Phil Spector case. Gianelli and Walsh, together with others, appeared to work in tandem. In fact, Gianelli worked with Michelle Blaine, Phil Spector's former assistant to target and shut down Kelley's blog and email accounts. Stephen Gianelli's harassing emails continue until this day. I have contacted LAPD's TMU about this matter and spoken

1 with LAPD detectives about this harassment. I have also spoken with Investigator Frayeh about the  
2 harassing emails as has Kelley. This situation is material to Leonard Cohen's lawsuit and default  
3 judgment. Stephen Gianelli has publicly stated that he has communicated with Leonard Cohen's lawyers  
4 since 2009. I have attached some of the most recent harassing emails I've received. The content relates  
5 to Phil Spector, DNA evidence on the ammunition, and the motion Kelley is filing at this time in Case  
6 No. BC 3383232. See Exhibit 2 attached hereto and made a part hereof.

8 6. On or about June 1, 2013, Kelley returned to Los Angeles, California. She had not resided  
9 here, apart from her visit with Rutger in 2010, since the fall of 2006. She has resided with me  
10 since June 2013. I have spoken with Kelley's appellate attorney, Francisco Suarez, about this campaign  
11 of harassment. He too received emails from these individuals, for over a year, and asked me to serve as a  
12 witness for Kelley. Mr. Suarez advised Kelley to forward these emails to the FBI and bring them to the  
13 attention of LAPD's TMU who were involved with Kelley's arrest in March 2012 in connection to her  
14 alleged violation of a restraining order Leonard Cohen obtained and her general requests for tax  
15 information. Many people who have provided Kelley with declarations have been harassed. Kelley, I,  
16 her sons, and others harassed immediately after she moved in with me. In July 2013, her younger son,  
17 Ray Charles Lindsey, provided her with a declaration addressing this campaign of harassment. It has  
18 made him physically ill. Kelley was and remains concerned about the effects of this situation on both of  
19 her sons. Her sister's lawyer advised Gianelli to cease and desist. He refuses to do so. I have spoken  
20 with Kelley's mother, who authorized me to sign her declaration that was submitted with the motion,  
21 and she expressed grave concern about this situation. See Exhibit 3 attached hereto and made a part  
22 hereof.  
23  
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25 7. Kelley and I recently were interviewed by Truth Sentinel, a small internet radio program. We  
26 discussed Leonard Cohen and Phil Spector and these cases. We mentioned the organized email  
27 harassment campaign. Stephen Gianelli then went onto that site and began slandering Kelley and  
28

1 posting comments about the forensic science in Phil Spector's case. I personally believe that this activity  
2 is meant to discredit Kelley, undermine her potential as a credible witness, and also serves to intimidate  
3 people who support her, and isolate Kelley. See Exhibit 4 attached hereto and made a part hereof.

4 8. I have provided the Court with a separate declaration specifically addressing issues related to  
5 Cohen's failure to serve Kelley the Summons & Complaint in this case. Given the fact that I was with  
6 Kelley on the morning of August 24, 2005 and was present when Chad Knaak phoned Cohen's lawyer, I  
7 believe it is abundantly clear that she was not served.

9 9. I have witnessed Kelley's attempts to obtain the transcript for the March 23, 2012 hearing  
10 where Cohen was asked if Kelley stole from him and replied "just my peace of mind." That is highly  
11 relevant and material testimony that critically undermines Cohen's "misappropriations" argument and I  
12 will point out that the "expense ledger" covers "misappropriations" in 2004. Kelley spent over a year and  
13 a half contacting LA Superior Court and the Court Reporter's office. I have also called them on her  
14 behalf. For over a year and a half Kelley was told that, because Judge Mayerson retired, she would be  
15 unable to obtain transcripts of this hearing; the hearings were recorded but no one knew where the tapes  
16 were maintained or how she could obtain them; without a present courtroom department for Judge  
17 Mayerson no one could assist her; a court reporter would not have been present during a misdemeanor  
18 hearing; and other similar comments. Finally, on or about June 17, 2014, Kelley located and reached the  
19 court reporter who was present for the March 23, 2012 hearing. I was present when Kelley spoke to the  
20 court reporter in June 2014 for the first time and loaned Kelley \$75 for the transcript.

23 10. On or about August 14, 2014, Kelley received the transcript for the March 2012 hearing after  
24 diligently pursuing it since her release from jail, in the Cohen restraining order violation matter, mid-  
25 September 2012.

26 11. Since July 2014, Kelley has diligently worked on the motion she has submitted to the Court. A  
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1 lawyer she worked for in her 20s advised Kelley that the legal issues raised in these matters had his head  
2 spinning. Kelley has spent countless hours researching legal issues related to this motion. She also did  
3 not have access to her evidence. I drove to the Bay Area, where it was stored, and picked it up for her.

4 12. The default judgment has caused problems for Kelley with respect to her 2004 and 2005  
5 federal and state tax returns. Leonard Cohen refuses to provide Kelley with a 1099 for 2004 and  
6 corporate tax information for 2004 and 2005. She cannot file her tax returns without this information.  
7 I have personally spoken with IRS, and other tax authorities, on Kelley's behalf. IRS confirmed that they  
8 are not in receipt of a 2005 required form 1099 from Leonard Cohen for Kelley; IRS has not received K-  
9 1 partnership documents for companies Kelley has a legal partnership in; and, IRS advised me that  
10 Kelley should contact Leonard Cohen personally to request this information and ask him to rescind the  
11 K-1s his company, LC Investments, LLC, transmitted to IRS in 2004 and 2005 indicating that Kelley is a  
12 partner on that entity. Problems have also arisen due to the fact that Kelley was included on Traditional  
13 Holdings, LLC 2001, 2002, and 2003 federal tax returns, paid taxes, but the Court determined (when  
14 entering the default against her) that she has no legal interest in that entity. The IRS records and filings  
15 and State Court judgment contradict one another.

16 13. I worked in Statement Preparation at Columbia Pictures in the 1980s. I have never seen an  
17 accounting that resembles the "expense ledger" Cohen used to support the May 2006 default judgment.  
18 It is a meaningless list of numbers with no information about corporate ownership interests, equity,  
19 assets, or liabilities. Any advances to Kelley and Cohen are missing or have been falsely represented as  
20 being "misappropriated." Advances are customary in the entertainment industry. Leonard Cohen's  
21 loans are not addressed. He has apparently taken loans of approximately \$6.7 million in connection with  
22 the Traditional Holdings, LLC entity alone. I have reviewed the corporate records, stock units,  
23 agreements, and federal tax returns and am familiar with the evidence in general. Kelley has a legal  
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1 interest in numerous "Cohen related" entities; is owed commissions for services rendered; and the  
2 "expense ledger" appears to be evidence of financial and accounting fraud.

3 14. I would like to briefly address the restraining orders Cohen has obtained against Kelley. I  
4 believe he has used these as a litigation tactic and they thoroughly discredit Kelley. I have spoken directly  
5 with the Boulder Combined Court on approximately three separate occasions in the past couple of years  
6 about the restraining order Cohen obtained against Kelley in September 2008. On each occasion, the  
7 Boulder Combined Court advised me that the 2008 order expired on February 15, 2009 and the judge  
8 entered the Motion to Dismiss (that Kelley filed after the hearing) on January 12, 2009. Boulder  
9 Combined Court also advised me that the order Cohen obtained there was not a "domestic violence  
10 order."  
11

12 15. I have also spoken with Los Angeles Superior Court about Cohen's registration of the 2008  
13 Boulder order in California on May 25, 2011. I have been advised by Los Angeles Superior Court that  
14 this order is a Family Court matter and relates to "domestic violence." Kelley was prosecuted in 2012  
15 under domestic violence statutes. I am addressing this issue because Michelle Rice, in her January 4,  
16 2014 declaration submitted to this Court, mentioned "criminal restraining orders" they obtained against  
17 Kelley. Those orders, granted without a hearing, are "domestic violence related" orders. Somehow the  
18 original 2008 Boulder order has transformed into a "domestic violence" matter.  
19

20 16. Kelley is filing a motion to address the wrongful restraint related to Cohen's litigation tactic  
21 restraining orders in the next week or so. She has been researching those issues diligently as well.  
22

23 17. I would finally like to point out that from 2005 until the present, Leonard Cohen's legal  
24 representatives refuse to communicate with Kelley. She was not served the Complaint in this matter and  
25 has been served documents that were not filed with this Court (including the Objections document  
26 Jeffrey Korn served her with the day before the January 2014 hearing and Korn's proposed order). It is  
27 extremely obvious that Leonard Cohen and his legal representatives have abused the justice system,  
28

1 restraining order process, and Kelley. Clearly, the believe they can take advantage of her because she is  
2 self-represented. The tactics that have been used against her are appalling.

3 18. I was present when Kelley phoned Jeffrey Korn, attorney of record in this case, to advise him  
4 that she planned to file this motion and serve him. He advised her that he didn't know if he was the  
5 attorney of record and she could serve him a "courtesy copy." Jeffrey Korn is the attorney of record in  
6 this case. Stephen Gianelli has not entered a formal appearance in this case and Kelley has been advised  
7 to address the Cohen legal issues Gianelli emails her about with Jeffrey Korn as he has filed a formal  
8 appearance on Cohen's behalf.  
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10 I declare under the penalty of perjury under the laws of the State of California that the foregoing is true  
11 This declaration is executed on this 13th day of March 2015 in Los Angeles, California.  
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15 PAULETTE BRANDT  
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