

EXHIBIT 14

UC IRS Form 1099-R Account Number History (2010–2025)

Seven Account Number Changes in Six Years After a Decade of Stability

All data transcribed directly from UC's IRS Form 1099-R filings as issued to Charles A. Harold Jr. Payer on all forms: Regents of the University of California, UC Retirement System, Oakland, CA. UC Payer TIN: 94-2557406. Recipient TIN last four: 6867. State/Payer's state number: CA/801-4215-1.

Tax Year	Distribution Code	Account #	Gross Dist.	Taxable Amt.	Acct # Status
2010	Code 3 — Disability	AS 0010747	\$30,660.80	\$2,244.25	—
2011	Code 3 — Disability	AS 0010747	\$31,274.01	\$2,289.13	—
2012	Code 3 — Disability	AS 0010747	\$31,899.49	\$2,334.92	—
2013	Code 3 — Disability	AS 0010747	\$32,537.50	\$2,381.62	—
2014	Code 3 — Disability	AS 0010747	\$33,188.26	\$2,429.25	—
2015(A)	Code 3 — Disability	AS 0010747	\$15,557.34	\$0.00	TRANSITION
2015(B)	Code 2 — Early	AS 0010747	\$14,614.44	\$14,614.44	TRANSITION
2015(C)	Code 2 — Early	AS 0010747	\$30,171.78	\$30,171.78	TRANSITION
2016	Code 2 — Early	AS 0010747	\$27,767.01	\$27,767.01	—
2017	Code 2 — Early	AS 0010747	\$28,790.51	\$28,790.51	—
2018	Code 2 — Early	AS 0010747	\$29,366.34	\$29,366.34	—
2019	Code 2 — Early	AS 0010747	\$29,953.67	\$29,953.67	—
2020(A)	Code 2 — Early	AS 0011041	\$17,675.14	\$17,675.14	CHANGED
2020(B)	Code 7 — Normal	AS 0011042	\$12,877.60	\$12,877.60	CHANGED
2021	Code 7 — Normal	AS 0011451	\$31,163.79	\$31,163.79	CHANGED
2022	Code 7 — Normal	AS 0011572	\$32,009.06	\$32,009.06	CHANGED
2023	Code 7 — Normal	AS 0011958	\$33,082.64	\$33,082.64	CHANGED
2024	Code 7 — Normal	AS 0012183	\$33,915.94	\$33,915.94	CHANGED
2025	Code 7 — Normal	AS 0012451	\$34,594.26	\$34,594.26	CHANGED

Legend:

■ Green = Stable (AS 0010747) ■ Yellow = Account Number Changed ■ Red-tint = Transition Year

KEY FINDING: UC used one account number (AS 0010747) for Harold's single UCRP pension for at least ten consecutive years (2010–2019). Starting in 2020, UC assigned a new and different account number every year for six consecutive years — and in 2020, assigned two different sequential numbers (AS 0011041 and AS 0011042) to the same pension in the same tax year. Seven account number changes in six years after a decade of stability. Account numbers do not change by themselves — someone or something at UC necessarily accessed Harold's record each time.

Temporal correlations in the 2020–2021 period: (1) First account number change from AS 0010747 to AS 0011041/AS 0011042. (2) Single pension split into two forms with two sequential new account numbers. (3) Ida Fong discovered Max Harold erroneously coded as "disabled" (Feb/Mar 2021). (4) Ida Fong admitted records "lost during computer system upgrades" (March 18, 2021). (5) December 24, 2020 UC Accellion data breach (547K+ individuals, disability accommodation data). (6) Seven separate Anthem data breaches during 2021.

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Source files: 1099-R forms 2010–2025 as downloaded from UCRAYS and UC records