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**UNITED STATES DEPARTMENT OF JUSTICE
EXECUTIVE OFFICE FOR IMMIGRATION REVIEW
IMMIGRATION COURT**

**In the Matter of:
ALBERTO CONTRERAS-REYES
Respondent**

DECLARATION OF MATTHEW S. GIPSON PURSUANT TO 28 U.S.C. § 1746

I, Matthew S. Gipson, declare under penalty of perjury as follows:

I. Background

1. I am an attorney licensed to practice law in the State of Texas.
2. I represented Alberto Contreras-Reyes in a criminal prosecution arising out of an incident occurring on January 9, 2026, in Wise County, Texas.
3. I make this declaration based upon my personal knowledge acquired during the representation, my review of the criminal discovery, my interviews of witnesses, and documents obtained during my investigation.
4. I submit this declaration to assist the Immigration Court in understanding the procedural history of the criminal case and the evidence developed during my investigation. I do not ask this Court to relitigate the criminal case; rather, I provide context regarding allegations that were never proven and ultimately resulted in a dismissal.

II. Criminal Proceedings

5. Mr. Contreras-Reyes was arrested after a dispute between several construction laborers and the individual who had hired them to perform work.

6. The State ultimately charged Mr. Contreras-Reyes with Burglary of a Vehicle, a Class A misdemeanor in Wise County, Texas.
7. During my representation, I obtained discovery from the State, interviewed witnesses, and gathered additional evidence concerning the events.
8. Before trial, the State moved to dismiss the criminal prosecution.
9. On April 17, 2026, the County Court at Law No. 1 of Wise County granted the State's motion, and the case was dismissed. The Final Disposition reflects the reason for dismissal as "Unable to Locate Victim." A true and correct copy of the dismissal documents is attached as Exhibit A.
10. Mr. Contreras-Reyes was never convicted of any criminal offense arising from this incident.

III. Defense Investigation

11. My investigation included interviews of multiple witnesses who were present during the incident.
12. Those interviews consistently reflected that the underlying dispute arose because workers believed they had not been paid for labor they had performed.
13. Multiple witnesses reported that the contractor had already been paid for the work but failed to compensate the laborers.
14. Witnesses consistently described the incident as a wage dispute rather than a planned theft.
15. Witnesses further reported that the contractor referenced the workers' immigration status before contacting law enforcement and used that status during the dispute.
16. Although these witness statements were not sworn, they were generally consistent with one another in describing the nature of the dispute and Mr. Contreras-Reyes's role.

IV. Independent Witness

17. During my investigation I interviewed Gurjant ("Jass") Dhaliwal, the owner of the property where the incident occurred.
18. Mr. Dhaliwal was not charged in connection with the incident and had no apparent personal interest in the criminal prosecution.
19. Mr. Dhaliwal later executed a sworn affidavit describing the events he personally observed.
20. In his affidavit, Mr. Dhaliwal states, among other things, that:
 - the contractor had already been paid by the property owner;
 - the contractor failed to pay the workers;
 - Mr. Contreras-Reyes did not take tools from the truck;
 - Mr. Contreras-Reyes did not assault or strike the complainant;
 - the contractor referenced the workers' immigration status;
 - law enforcement did not request available surveillance video; and
 - law enforcement did not obtain Mr. Dhaliwal's statement before making arrests.
21. A true and correct copy of Mr. Dhaliwal's sworn affidavit is attached as **Exhibit B**.

V. Professional Opinion

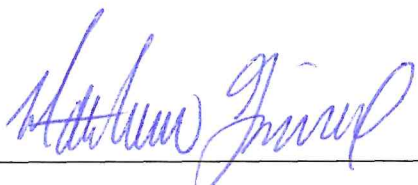
22. Based upon my investigation, review of the discovery, and witness interviews, I concluded that substantial evidence existed that was inconsistent with the allegations against Mr. Contreras-Reyes.
23. In my professional opinion, the available evidence demonstrated that the incident arose from a dispute concerning payment for labor and that there was substantial evidence contradicting allegations that Mr. Contreras-Reyes acted as the initial aggressor or personally committed the theft-related conduct alleged by the complainant.

24. While the criminal case was dismissed because the complaining witness could not be located, the defense investigation independently uncovered evidence materially inconsistent with the factual allegations contained in the offense report.

25. I respectfully submit this declaration so that the Immigration Court has a complete and accurate understanding of the disposition of the criminal proceedings and the evidence developed during the defense investigation.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on July 7, 2026.



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Proposed Exhibits

Exhibit A

- State's Motion to Dismiss
- Order of Dismissal
- Final Disposition reflecting dismissal ("Unable to Locate Victim")

Exhibit B

- Affidavit of Gurjant "Jass" Dhaliwal