

Christine Grab



June 27, 2023

Office of Inspector General/MAILSTOP 0305
Department of Homeland Security
245 Murray Lane SW
Washington, DC 20528-0305

Dear Regulators:

My understanding is that every State of California employee must sign STD 689, Oath of Allegiance before beginning the duties of their employment (Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California). Enclosed are the Oaths of Office for two California State Employees which are not fully executed, which I believe is a violation of this law.

One Oath is for Cecilia Horton-Billard, the other for Robert A. Henderson. Both were employed by the California Bar Association from 2016 - 2020. Proof of employment for both individuals is enclosed.

Also enclosed is an email chain with the California Department of General Services (DGS), in which DGS states that they have no records of insurance being issued to Ms. Horton nor Mr. Henderson while they were employed by the State of California. A bond/insurance is required to be issued on all employees of the State of California per California Government Codes 1450 – 146, and these bonds are issued by the DGS's Office of Risk Insurance Management.

Since both of these employees were working unlawfully without an Oath nor bond, I believe that they are both considered to be foreign agents and are subject to prosecution. I believe that the department they are employed by, the California Bar Association, is also subject to prosecution for employing foreign agents.

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I want to share the background of how I came to procure these two Oaths of Allegiance. I am currently drafting a third Federal Criminal Complaint (FCC) against several people who conspired together in order to cover up criminal activities being perpetrated by employees of the California Franchise Tax Board (FTB) against the peoples of California, and the California Department of Justice's (CA DOJ) attempts to cover up these crimes.

I have already filed two FCC's with the Federal Treasury Inspector General for Tax Administration (TIGTA) about aspects of the aforementioned criminal corruption. The first one was filed on November 18, 2021 against FTB employees Carey Burton-Beilby and Alexis Bear, for directing me to send more money than the bill stated was due, then falsifying FTB's internal records to make it falsely appear what I had sent was the correct amount due. CA DOJ employee Anna Barsegyan was included in the FCC for publishing my and my husband's social security numbers online as harassment and retaliation against me for reporting these crimes to a magistrate.

The second FCC was filed with TIGTA on March 7, 2022, against FTB employees Keith Swank and Chelsea Hubbard for committing perjury, improperly redacting documents to the court in order to hide evidence of accounting fraud, and refusing to provide pertinent evidence and information in order to hide that this accounting fraud was FTB's standard operating procedure in *Grab vs. Franchise Tax Board*, which was heard in San Diego Superior Court (SDSC). CA DOJ employee Anna Barsegyan was FTB's counsel. Ms. Barsegyan was also included in the FCC on many charges, including conspiring to commit suborning perjury against Mr. Swank.

If you would like a copy of these FCC's, you can download them and most of the evidence from the San Diego Superior Court's website: <https://roa.sdcourt.ca.gov>. The case year is 2020 and the case number is 00005100. The first FCC is exhibit 65, the second FCC is exhibit 66, and both are attached to item #84 on the court website.

While the focus of the first FCC was only on overcharging interest, the accounting irregularities are extensive and include multiple embezzlement/racketeering schemes. Proof of these schemes were submitted in Exhibits 49, entitled *Accounting Irregularities*, Exhibits 52, titled *Plaintiff's Request for Admissions*, which are both part of item #39 on the court website. More proof of accounting fraud can also be found in the *Plaintiff's Statements of Undisputed Facts and Supporting Evidence in Opposition to Motion for Summary*

Judgment (SUF numbers 29 - 67 expose violations of Right to Protest and 68 - 129 expose accounting fraud), which is part of item #86.

The case is concluded now. FTB never denied any of the allegations of accounting fraud, and per CCP § 431.20(a), failure to deny constitutes admission: Any material allegation in the complaint that is not effectively denied is deemed admitted. [see *Hennefer v. Butcher* (1986) 182 CA3d 492, 504, 227 CR 318, 325]. As such, these documents are now legally deemed to be accurate. You can confirm for yourself that FTB never denied these allegations of overcharging interest by downloading all of the documents FTB filed.

This third FCC that I am currently drafting focuses on people in other California State agencies who conspired to cover up FTB's systematic accounting fraud. In order to add *Treason of Oath* to the list of charges against the people who are named in the FCC that I am drafting, I requested copies of each of their *Oaths of Allegiance*. That is when I discovered that neither Robert A. Henderson nor Cecilia Horton-Billard had fully executed Oaths.

If you have any questions or would like further information, such as hearing transcripts or the few FCC evidences that had not been filed with SDSC, my contact information is above.

Regards,

A handwritten signature in cursive script that reads "C. Grab".

Christine Grab