

Christine Grab



August 29, 2023

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

Dear Regulators:

On July 6, 2023, I mailed you a copy of an unexecuted Oath of Office for Jozel L. Brunett, the Chief, Legal Counsel for the California Franchise Tax Board (FTB), which is California's income tax agency. Not having an executed Oath is a violation of Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California, which states that every State of California employee must sign STD 689, Oath of Allegiance before beginning the duties of their employment. Since Ms. Brunett was working unlawfully without an Oath, I believe that she is considered to be a *foreign agent posing as a government agent* and is subject to prosecution under Title 18 U.S.C. § 912.

On July 21, 2023, I notified you that the California Department of General Services (DGS) has no records of a bond/insurance policy being issued to Ms. Brunett by the State of California. A bond or insurance policy is required to be issued on all employees of the State of California per California Government Codes 1450 – 1463, and these bonds/insurance policies are issued by the DGS's Office of Risk Insurance Management (ORIM). Since no bonds/insurance policies have been issued on Ms. Brunett, it appears the lack of Oath wasn't merely a clerical error – it appears to be intentional fraud to unlawfully *pose as a government agent*.

On July 21, 2023, I also notified you of two more high-ranking FTB employees who did not have fully executed Oaths nor bonds/insurance: Shane Hofeling and Jennifer Fowler. On August 10, 2023, I notified you that none of the seven highest-ranking attorneys at FTB had insurance policies issued as is required per California Government Codes 1450 – 1463 (proof enclosed again). On August 10, 2023, I also notified you that William Gardner and Craig Scott did not have executed Oaths. On August 21, 2023, I notified you that Laurie McElhatton and Susan Maples also did not have executed Oaths.

The purpose of today's letter is to inform you that another Deputy Chief Counsel at FTB who recently retired also did not have an executed Oath of Allegiance: William C. Hilson, Jr. As I documented in the San Diego Superior Court Case of *Christine N. Grab vs. The California Franchise Tax Board*, two employees each committed multiple counts of perjury, and a third

employee made false statements (possibly intentional perjury). One of the two FTB employees who committed perjury also improperly redacted documents and omitted pertinent documents to hide evidence from the court. I also documented that FTB and FTB's attorney, Anna Barsegyan, conspired together to publicly post my and my husband's social security numbers on the internet in retaliation against me for notifying authorities of the accounting fraud that had been uncovered through the court case.

I further documented that it was probable that someone higher-up at FTB had committed suborning perjury against one of the employees, and documented that it was possible the other two people who'd made perjurious/false statement were also victims of suborning perjury. I documented that the improperly propounded documents had initially been properly redacted, but prior to submitting the documents to the court, someone had gone back in and added extra, improper redactions to and/or removed documents.

I believe that the person who committed the suborning perjury and made the improper redactions/omissions (or ordered a subordinate to make these redactions/omissions) was Bill Hilson. At the time my case was pending, Mr. Hilson was the head of the Settlement and Litigation Division. This meant that his department oversaw my SDSC court case. Anna Barsegyan likely worked directly with Mr. Hilson regarding the case. I further believe that Mr. Hilson is the person who directed Anna Barsegyan to publicly post the social security numbers, and either gave her the unredacted documents himself or ordered a subordinate to do so.

Mr. Hilson retired last year, a few months after our court case ended. He made a strange retirement speech. Normally, retirement speeches share fond anecdotes. Mr. Hilson rambled on about how he had a reputation for being ethical, that FTB hired him because he was ethical, that FTB was ethical, that he was a great attorney who offered great advice to all FTB staff, that he was a great manager and that all his staff loved him. Then he started to cry and said "Mistakes were made." He regained his composure and then continued talking about how wonderful he and FTB were. The video can be found here, and his speech begins at the 1 hour, 56-minute mark: https://www.youtube.com/watch?v=2QMcd_w64X0. The written transcript is here, starting on page 95: <https://www.ftb.ca.gov/about-ftb/meetings/board-meetings/2022/september-2022/2022-09-23-text.pdf>. It felt to me like Mr. Hilson was desperately trying to repair his reputation amongst his peers.

Furthermore, Mr. Hilson made significantly more money in 2022 – \$132,000 more, which is a 66% wage increase -- than he had in the past. And he only worked for nine months. It feels to me like Mr. Hilson was handsomely rewarded for the crimes he orchestrated to be committed against me in the court case. As an FYI, Anna Barsegyan and the three FTB employees referenced above all received promotions and/or large pay raises.

I do not believe that Mr. Hilson's lack of executed Oath is a "mistake" or "oversight." The people who most comprehend the importance of an executed Oath are lawyers. Mr. Hilson is a lawyer who was actively involved in committing crimes, so it makes sense that he would choose not to swear to uphold the laws of the State and Federal Constitutions.

It is important to note that in the SDSC court case, FTB never denied the allegations stated above. Instead, FTB pretended that the allegations had never been made. 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].

Proof of all of the allegations stated above can be procured from the San Diego Superior Court's website at: <https://roa.sdcourt.ca.gov>. The case year is 2020 and the case number is 00005100. Items #39 and #84 on the court website each contain detailed information and evidence. You can download all of the documents that FTB submitted to confirm that they never denied the allegations.

Please, put a stop to the crimes against Californians by arresting and prosecuting all of the people without oaths and insurance, including Mr. Hilson.

Regards,



Christine Grab

OATH OF ALLEGIANCE AND DECLARATION OF PERMISSION TO WORK FOR PERSONS EMPLOYED BY THE STATE OF CALIFORNIA

STD. 689 (REV. 10-97)

Oath may be administered by a person having general authority by law to administer oaths—or may be administered by the appointing power, or by a person for whom written authorization to witness oaths has been executed by the appointing power. The appointing power maintains a file of such authorizations.

**PART 1—OATH OF ALLEGIANCE
TO BE COMPLETED BY UNITED STATES CITIZENS ONLY**

WHO MUST SIGN OATH--As required in Section 3 of Article XX of the Constitution of California, every State employee except legally employed noncitizens, must sign the following oath or affirmation before he or she enters upon the duties of his or her State employment. Noncitizens are required to possess a Declaration of Permission to Work. If an alien employee becomes a naturalized citizen, an oath must then be obtained and filed.

WHEN OATH MUST BE SIGNED--As required in Government Code Section 3102, all public employees and all volunteers in any disaster council or emergency organization accredited by the California Emergency Council must sign an oath or affirmation before entering upon the duties of their employment. For intermittent, temporary or emergency employments, an oath or affirmation may, at the discretion of the employing agency, be effective for all successive periods of employment which commence within one calendar year from the date of the oath.

OATH OF ALLEGIANCE (Type or print name of employee)—Then complete Part 3.

I, William C Hilton, Jr, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

WHERE OATHS ARE FILED--As required in Government Code Section 3105, all oaths for public employees and all volunteers in any disaster council or emergency organization accredited by the California Emergency Council, shall be filed in the official employee file within 30 days of the date the oath is executed. The oath is considered a public record.

FAILURE TO SIGN--As stated in Government Code Section 3107, no compensation or reimbursement for expenses incurred shall be paid to any public employee or any volunteer in any disaster council or emergency organization accredited by the California Emergency Council unless such public employee has taken and subscribed to the oath or affirmation.

PENALTIES (Government Code)

"3108. Every person who, while taking and subscribing to the oath or affirmation required by this chapter, states as true any material matter which he knows to be false, is guilty of perjury, and is punishable by imprisonment in the state prison not less than one nor more than 14 years."


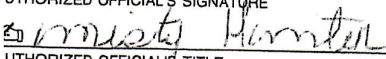
**PART 2—DECLARATION OF PERMISSION TO WORK
TO BE COMPLETED BY LEGALLY EMPLOYED NONCITIZENS ONLY**

I am a lawful permanent resident alien of the United States. YES NO

If **NO**, please read the following:

I hereby certify, that I have permission to work in this country and have declared any restrictions placed upon me in this regard by the United States government to the appointing power.

PART 3—SIGNATURE AND CERTIFICATION (No fee may be charged for administering)
TO BE COMPLETED BY UNITED STATES CITIZENS AND LEGALLY EMPLOYED NONCITIZENS

EMPLOYEE'S SIGNATURE 	
STATE DEPARTMENT OR AGENCY Franchise Tax Board	DIVISION/UNIT 410 / Legal
Taken and subscribed before me this _____ Day of _____	
AUTHORIZED OFFICIAL'S SIGNATURE 	
AUTHORIZED OFFICIAL'S TITLE PSSI	

(SEAL)

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Laurie McElhatton, Attorney V

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no oath or insurance

no oath or insurance

no oath *

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12 employee records found

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<u>Name</u>	<u>Job title</u>	<u>Regular pay</u>	<u>Overtime pay</u>	<u>Other pay</u>	<u>Total pay</u>	<u>Benefits</u>	<u>Total pay & benefits</u>
William C Hilson	C.E.A. State of California, 2022	\$207,747.27	\$0.00	\$113,741.58	\$321,488.85	\$83,728.85	\$405,217.70
William C Hilson	C.E.A. State of California, 2020	\$188,050.51	\$0.00	\$1,300.00	\$189,350.51	\$79,341.60	\$268,692.11
William C Hilson	C.E.A. State of California, 2021	\$186,886.67	\$0.00	\$3,120.00	\$190,006.67	\$77,664.28	\$267,670.95
William C Hilson	C.E.A. State of California, 2019	\$187,608.11	\$0.00	-\$37.39	\$187,570.72	\$76,595.25	\$264,165.97
William C Hilson	C.E.A. State of California, 2018	\$181,369.81	\$0.00	\$0.00	\$181,369.81	\$69,601.55	\$250,971.36
William C Hilson	C.E.A. State of California, 2017	\$169,488.96	\$0.00	\$7.00	\$169,495.96	\$62,166.82	\$231,662.78
William C Hilson	C.E.A. State of California, 2016	\$149,160.96	\$0.00	\$23.00	\$149,183.96	\$54,085.43	\$203,269.39
William C Hilson	C.E.A. State of California, 2015	\$138,918.97	\$0.00	\$0.00	\$138,918.97	\$48,967.79	\$187,886.76
William C Hilson	ASSISTANT CHIEF COUNSEL State of California, 2014	\$133,689.57	\$0.00	\$0.00	\$133,689.57	\$44,568.20	\$178,257.77


<u>William C Hilson</u>	<u>Assistant Chief Counsel</u> <u>State of California, 2013</u>	\$127,324.26	\$0.00	\$0.00	\$127,324.26	\$42,563.42	\$169,887.68
<u>WILLIAM C HILSON</u>	<u>TAX COUNSEL IV, FRANCHISE TAX BOARD</u> <u>State of California, 2011</u>	\$121,851.68	\$0.00	\$167.00	\$122,018.68	\$0.00	\$122,018.68
<u>WILLIAM C HILSON</u>	<u>ASSISTANT CHIEF COUNSEL</u> <u>State of California, 2012</u>	\$121,918.82	\$0.00	\$0.00	\$121,918.82	\$0.00	\$121,918.82

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