

Christine Grab

August 21, 2023

Office of Foreign Asset Control  
US Department of the Treasury  
Treasury Annex/Freedman's Bank Building  
1500 Pennsylvania Ave, NW  
Washington, DC 20220

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.A. § 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 that two more high-ranking FTB employees who also do not have fully executed Oaths nor bonds/insurance. One was Shane Hofeling, who is Ms. Brunett's Deputy Chief Counsel of Technical Resources Bureau. The other was Jennifer Fowler, whose title is Chief; Accounts Receivable Management Division. In plain language, Ms. Fowler oversees FTB's Collections department.

On August 10, 2023, I notified you that I had requested the Oaths and Insurance policies for the remaining seven Deputy Chief Counsels of FTB. I sent proof that none of the seven had insurance policies issued as is required per California Government Codes 1450 – 1463 (proof enclosed again). At that point, I had not received all seven oaths, but I had gotten the unexecuted oaths of two more Deputy Chief Counsels: William Gardner and Craig Scott.

The purpose of today's letter is to notify you of two more unexecuted Oaths. One is from another Deputy Chief Counsel named Laurie McElhatton. Her title is Attorney V. With Laurie, that makes five of the nine highest ranking attorneys at FTB who are working unlawfully without properly executed Oaths. I do not believe that it is a coincidence. The people who most comprehend the importance of an executed Oath are lawyers. I also do not believe that it is a coincidence that *none* of the top ranking lawyers at FTB have insurance in accordance with California Government Codes 1450 – 1463.

The other person with an unexecuted Oath is Susan Maples, who was formerly FTB's Taxpayer Advocate and is now the Director of the Economic and Statistical Research Bureau. As I documented in the San Diego Superior Court Case of *Christine N. Grab vs. The California Franchise Tax Board*, during her tenure as Taxpayer Advocate, Ms. Maples committed multiple crimes. She colluded to cover up two of her employer's embezzlement and racketeering schemes by falsely claiming these unlawful "underground regulations" were state-sanctioned business practices. One count was falsely stating that FTB's business practices of not timely applying payments made by married couples was lawful. A second count was claiming it was lawful to not apply payments made via credit elect on the date required per California Revenue and Tax Code 19363. Since I was deprived of my taxpayer rights and harmed via aggressive unlawful harassment for money that would not be owed had these payments been applied to my account, coerced to make payments of money which were never owed, and had penalties, fees and interest falsely imposed on me, she has also violated TITLE 18, U.S.C., SECTION 242.

It is important to note that in the SDSC court case, FTB never denied my allegations that these policies stated by Ms. Maples were unlawful. At no point did FTB affirm nor deny these "underground regulations" were standard operating procedure. Had FTB believed that the policies were lawful, FTB would have stated so. Instead, FTB pretended that the allegations had never been made. FTB's defense arguments had nothing to do with the charges that I had presented. 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]. In his final verdict, the judge also refused to acknowledge the existence of these business practices.

Proof 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, #84 and #86 on the court website each contain detailed information, including FTB's own records where I highlighted the accounting fraud, showed how FTB "cooked the books," and documented when the employees committed perjury, improperly redacted documents to hide evidence, and posted my and my husband's social security numbers online in order to retaliate for notifying TIGTA and the FBI of the accounting fraud that was exposed through the court case. The official documents signed by Susan Maples are a focal point of the aforementioned evidence.

I am also dubious about the legality of Susan Maples current position at FTB. At the March 2022 Board Meeting, Susan Maples gave a creepy presentation about how it was her job was to stalk people who did not make enough money to be required to file a tax return. She partnered with charities and other state agencies that cater to low-income people in order to

locate low-income people to offer them incentives to file a tax return, even though they were not legally required to do so. Ms. Maples admitted that she was collecting data from other agencies on these people that may not be legal for her to procure. Here is the video: [https://www.youtube.com/watch?v=sRih1Y0l\\_oI](https://www.youtube.com/watch?v=sRih1Y0l_oI). Her presentation starts at 37:20. Here is the transcript: <https://www.ftb.ca.gov/about-ftb/meetings/board-meetings/2022/march-2022/03-2022-text.pdf>. Her presentation starts on page 28.

It is no surprise to me that Susan Maples has not committed to uphold the laws of the State and Federal Constitutions. Her previous job as the Taxpayer Advocate was to white-wash FTB's criminal activities. Her current job is to unlawfully procure data on people in order to extra-legally track them. I have not yet received the documents regarding Ms. Maples insurance; I will notify you if she does not have a policy.

Likewise, it is no surprise to me that Laurie McElhatton also does not have an executed oath nor insurance. As I discussed in the August 10<sup>th</sup> letter re: William Gardener and Craig Scott, it is the team of the top nine lawyers that are green-lighting the unlawful business practices that were documented in my court case. I find it despicable that these people are conspiring to commit crimes against the very constituents that pay their salaries.

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

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, LAURIE J. McElhatton, 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

Laurie J. McElhatton

STATE DEPARTMENT OR AGENCY

Franchise Tax Board

DIVISION/UNIT

Multi-State Tax Bureau

Taken and subscribed before me this

31st Day of May 2001

AUTHORIZED OFFICIAL'S SIGNATURE

SD

AUTHORIZED OFFICIAL'S TITLE

(SEAL)



STATE OF CALIFORNIA  
Franchise Tax Board

## Legal division staff directory

### On this page

- General
- Chief Counsel Office
- Deputy Chief Counsel
- Control Desks
- Business Entity Tax Bureau
- General Tax Bureau
- Litigation Bureau
- Multistate Tax Bureau
- Settlement Bureau
- Specialized and Individual Tax Bureau
- Tax Administration and Procedure Bureau

### General

#### Mail

Franchise Tax Board  
Legal Division  
PO Box 1720  
Rancho Cordova CA 95741-1720

#### Fax

(916) 845-3648

### Chief Counsel Office

#### Contact

\* Jozel Brunett, Chief Counsel

#### Phone number

(916) 845-6167 \*

*Jozel Brunett  
unexecuted oath  
NO insurance*

JOZEF BRUNETT, Chief Counsel (916) 845-4119

Prenita Devi, Staff Operations Specialist (916) 845-4119

## Deputy Chief Counsel

Contact	Phone number
Craig Scott, Deputy Chief Counsel of Specialized and General Tax Administration and Procedure <i>Unexecuted Oath, no insurance</i>	(916) 845-6510
Marguerite Mosnier, Attorney V <i>no insurance</i>	(916) 845-6984
Raymond Rouse, Deputy Chief Counsel of Settlement and Litigation <i>no insurance</i>	(916) 845-5521
Melody Scullary, Attorney V <i>no insurance</i>	(916) 845-4978
William Gardner, Deputy Chief Counsel of Multistate and Business Entity Tax <i>unexecuted Oath, no insurance</i>	(916) 845-3318
Laurie McElhatton, Attorney V <i>Unexecuted Oath, no insurance</i>	(916) 845-6916
Shane Hofeling, Deputy Chief Counsel of Technical Resources Bureau <i>Unexecuted Oath, no insurance</i>	(916) 845-4581
Adam Susz, Attorney V <i>no insurance</i>	(916) 845-5130

## Control Desks

Contact	Phone number
Appeals	(916) 845-4792
Docketed Protest	(916) 845-6850
Litigation	(916) 845-6796

August 10, 2023

Christi Grab  
[REDACTED]

**RE: RESPONSE TO PUBLIC RECORDS REQUEST FROM CHRISTI GRAB**

Dear Christi:

The Department of General Services (DGS), Office of Risk and Insurance Management (ORIM), is in receipt of your public records request received August 5, 2023.

You requested the following:

I am making a request under the California Public Records Act (PRA), Government Code section 7920.000, et seq. I request a copy of the insurance policy issued by ORIM for the following California Franchise Tax Board employees:

Craig Scott, Deputy Chief Counsel of Specialized and General Tax Administration and Procedure

William Gardner, Deputy Chief Counsel of Multistate and Business Entity Tax

Marguerite Mosnier, Attorney V

Melody Scullary, Attorney V

Laurie McElhatton, Attorney V

Adam Susz, Attorney V

DGS/ORIM has no responsive records to your request.

*Our office does not hold and did not procure a bond specifically for the FTB employees listed below. If it is a bond you are seeking, and is in place, the bond may be on file with the Secretary of State or the employing department and they can inquire with them. Our office does not hold and did not procure an insurance policy specifically for the FTB employees listed below. If a policy is specifically in place, the policy may be on file with the employing department and they can inquire with them.*

- *Craig Scott*
- *William Gardner*
- *Marguerite Mosnier*
- *Melody Scullary*

- *Laurie McElhatton*
- *Adam Susz*

This concludes our response to your request.  
Sincerely,

PRA Officer  
Office of Risk & Insurance Management



STATE OF CALIFORNIA

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

STD. 689 (REV. 9-80)

*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.*

(Complete Parts 1 and 3 or Parts 2 and 3)

**PART 1--OATH OF ALLEGIANCE**

**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 an 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.

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**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."

(Type or print name of employee)

I, Susan Marie D'Angelo, 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.

**PART 2--DECLARATION OF PERMISSION TO WORK**

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)**

EMPLOYEE'S SIGNATURE  
Susan Marie D'Angelo

STATE DEPARTMENT OR AGENCY  
Franchise Tax Board

DIVISION/UNIT  
343

Taken and subscribed before me this

2 12 2021

May 01 2006 11:10

AUTHORIZED OFFICIAL'S SIGNATURE



AUTHORIZED OFFICIAL'S TITLE

(SEAL)

90 68088



STATE OF CALIFORNIA  
Franchise Tax Board

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## Ask the Advocate

### November 2020 Tax News

#### Change is in the air

After nearly six years as the Taxpayers' Rights Advocate, Susan Maples recently rotated to a new position within the Franchise Tax Board. Susan is now the Director of the Economic and Statistical Research Bureau here at FTB. We anticipate there will be a new Taxpayer Advocate appointed early in 2021. In the meantime, Advocate team members will continue to handle any issues that arise.

Management rotations are a standard practice here at FTB. These allow our current and future leaders to broaden their knowledge of FTB's many business areas and ensure continuity for the Department going forward.

During her time as the Advocate, Susan worked tirelessly with taxpayers, tax professionals and practitioner organizations to resolve issues and improve how you conduct business with FTB. During her tenure, she earned the respect of those she served and she will be greatly missed by everyone.

We will introduce the new Advocate to you in an upcoming addition of Tax News, once the appointment is made – stay tuned!

#### Related content

- November 2020 Tax News<sup>1</sup>
- Ask the Advocate<sup>2</sup>

#### Links in this document / Enlaces en este documento

1. <https://www.ftb.ca.gov/about-ftb/newsroom/tax-news/index.html>
2. <https://www.ftb.ca.gov/about-ftb/newsroom/tax-news/november-2020/ask-the-advocate.html>