

From: Christi Grab [REDACTED]

Subject: Are you going to participate in the criminal cover up scheme? FTB and the Board did not reply, which is silent admission that they know the order to redact oaths was unlawful.

CG

Date: September 27, 2023 at 11:23 AM

To: [REDACTED]

Cc: [REDACTED]

Mr. Mayorga,

Pretending allegations were never made seems to be FTB's favored strategy, so I am not surprised that I never got a response from FTB or the Board of Directors. The silence is tacit confirmation that FTB and the Board of Directors all know that redacting the oaths is unlawful. If they genuinely believed this behavior to be lawful, they would have spoken up to defend why my interpretation was wrong.

While Mr. Rouse has taken ownership of the decision to redact the documents, **it does not absolve you of your responsibility to refuse to carry out his orders if you believe that his orders are unlawful.**

It is coincidental timing that Mr. Rouse made this declaration that oaths are private information shortly after FTB found out that I've caught that evading Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California via improperly executed oaths seems to be another facet of how FTB executes its *bona fide* criminal accounting fraud schemes.

It is my opinion that Mr. Rouse has ordered your department to violate the California Public Request laws under the *Color of Law* (Title 18, U.S.C., Section 242), which is a felony punishable with prison. It appears that Mr. Rouse has made this unlawful decree in order to *obstruct justice* by hiding evidence of a conspiracy to violate the law, which is also a felony punishable with prison.

Mr. Mayorga, at this point, you have a decision to make. Are you going to participate in this conspiracy to cover up crimes by not sending unredacted documents? Or are you going to refuse to comply with unlawful orders by sending the redacted documents?

I would highly recommend that you consult with an attorney not affiliated with FTB to help you make your decision. Your deadline to send the unredacted documents is Friday, September 29, 2023 at 5:00 pm.

I have already filed reports with multiple federal and state regulatory agencies regarding the lack of oaths. Please share this excerpt from those reports with the attorney that you consult with:

"...I noticed a pattern: with the exception of one person, every regular employee had a fully executed oath. However, a high percentage of upper management only had partially executed oaths, rendering those oaths invalid.

...*Prima fascia* evidence indicates that all ten of the Accused knowingly chose not to promise to uphold the laws of the state and federal constitutions. All of the Accused are/were upper management, and as was documented in the court case *Christine N. Grab vs. The California Franchise Tax Board*, many of them were overseeing the execution and/or cover-up of *bona fide* criminal schemes to overcharge taxpayers. It appears that evading Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California via improperly executed oaths is another facet of these criminal schemes...

...Currently, 55% of FTB's executive legal staff does not have proper oaths, and before Bill Hilson retired, it was 66%. Lawyers understand better than anyone the importance of this oath; in theory, the legal department should be the most fastidious about fully executed oaths.

I do not believe that upper management's lack of oaths are merely "mistakes" or "oversights." As was documented in my court case, I have caught the majority of the Accused actively involved in executing and/or covering up unlawful business practices. At this point, it appears that once someone at FTB gets promoted into a position in which they knowingly order their subordinates to violate state and federal laws as a part of their job duties, that person destroys their original oath and replaces it with an improperly executed oath in order to evade Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California...

...understands better why I believe the lack of Oaths is an intentional scheme to help facilitate committing crimes against the very people who pay their salaries, below is a very brief overview.

**Brunett, Jozel** is Chief, Legal Counsel for FTB. She is the manager over the majority of the people Accused in this Claim. Ms Brunett has been a key player in violating taxpayer rights and covering up these criminal schemes *Under the Color of Law* in violation of Title 18, U.S.C., Section 242, which is punishable with fines and/or imprisonment. Her strategies include, but are not limited to: 1. Deception, such as cherry-picking certain words within statutes out of context to try to make these accounting practices falsely appear to be lawful. 2. Fraud, such as claiming that statutes contain extra words that are not really there which change the meaning, and/or interpreting the statutes in ways that do not correlate with what the words actually say. Per the California Department of General Services, Ms. Brunett does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Ms. Brunett is a lawyer (exhibit 1).

**Emran, Hasib:** This year, Mr. Emran became the Deputy State Controller for Taxation. He handles FTB matters on behalf of the Chairman of FTB's Board of Directors, Malia Cohen. Mr. Emran's improperly executed Oath of Allegiance was created this year, shortly after he was tasked with oversight over FTB. Per the SCO's disclosure department, there is no record of the original Oath of Allegiance that Mr. Emran signed in 2019 when he began working for the State of California. I have not gotten a response to the CPRA request made to DGS for Mr. Emran's insurance policy. I will forward that response when I receive it. Mr. Emran is a lawyer (exhibit 2).

**Fowler, Jennifer** is Chief of the Collections Department. FTB's Collections Department has been documented running multiple schemes to overcharge taxpayers. On separate occasions, two of her employees, Carrey Burton-Beilby and Alexis Bear, ordered me to send more money than the bill stated was due and then falsified FTB's records to make it appear that was always the amount due. Note that Mr. Bear and Ms. Burton-Beilby both have properly executed oaths. Per DGS, Ms. Fowler does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463 (exhibit 3).

**Gardener, William** is the Deputy Chief Counsel of Multistate and Business Entity Tax. Mr. Gardener reports directly to Ms. Brunett. This was one of the oaths I checked simply to see if there really was a pattern of upper management not having properly executed oaths. As I have never dealt with that department, I have no personal knowledge of how it is run, though I do know that Arizona sued FTB over its multi-state business practices: <https://www.azag.gov/press-release/arizona-attorney-generals-office-files-lawsuit-us-supreme-court-challenging>. Per DGS, Mr. Gardener does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Mr. Gardener is a lawyer (exhibit 4).

**Haase, Dennis** is currently titled Attorney V in the Litigation Bureau and was Grace LeBleu's manager at the time that Ms. LeBleu failed to redact the social security numbers on documents that were intended to be posted online via the court system, improperly redacted documents to hide evidence of accounting fraud, omitted pertinent

via the court system, improperly redacted documents to hide evidence of accounting fraud, omitted pertinent documents that proved that our estimated tax payments had been embezzled, made false statements to the court that all documents had been propounded and properly redacted (possible intentional perjury), and violated my rights by refusing to provide properly redacted copies of my personal records when I requested them. Based on her helpfulness to me in the OTA case, I do not believe that Grace LeBleu would have done any of these things without explicit instruction from her boss, Mr. Haase, and her boss's boss, Jozel Brunett. Note: Grace LeBleu has a properly executed oath. Interestingly, Mr. Haase has two oaths and neither are properly executed. Even more interesting is that he received \$19,000 in "other" pay in 2021, the same year that the social security numbers were exposed. I have not gotten a response to the CPRA request made to DGS for Mr. Haase's insurance policy. I will forward that response when I receive it. Mr. Haase is a lawyer (exhibit 6).

**Hilson, William** was the head of FTB's Settlement and Litigation Division, and he retired last year. He reported directly to Jozel Brunett. He oversaw my SDSC court case and likely worked directly with FTB's counsel, Deputy Attorney General Anna Barsegyan. As I documented in the FCC filed against Keith Swank, Chelsea Hubbard, and Anna Barsegyan, FTB staff and Anna Barsegyan repeatedly violated the laws in their efforts to cover up the accounting fraud. I do not believe that any of these improprieties would have occurred without the explicit approval of Mr. Hilson and of Mr. Hilson's boss, Jozel Brunett. Note that Keith Swank, Chelsea Hubbard, and Anna Barsegyan all have properly executed oaths. Interestingly, even though Mr. Hilson worked only nine months of the year, in 2022, his wages increased by \$136,000 more than he'd ever made in any year prior. Mr. Hilson is a lawyer (exhibit 7).

**Hofeling, Shane** is the Deputy Chief Counsel of Technical Resources Bureau. Mr. Hofeling reports directly to Ms. Brunett. Mr. Hofeling has been a key player in covering up FTB's policies and procedures that appear to be unlawful. Per the DGS, Mr. Hofeling does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Mr. Hofeling is a lawyer (exhibit 8).

**Maples, Susan** is currently the Director, Economic and Statistical Research Bureau, but while my OTA case was pending, she was the Taxpayer Rights Advocate. As part of duties, she was the manager over the Taxpayer Appeals Assistance Program (TAAP). In this program, FTB provides a free student attorney to represent taxpayers in OTA cases. At that time, TAAP was run by FTB employee Craig Shaltes, who helped the students draft briefs for their clients. When I demanded that FTB's accounting fraud be addressed as a part of my arguments, Mr. Shaltes fired me as a client and denied me a legal defense for my OTA case. I believe that it is likely that his boss, Susan Maples, ordered Mr. Shaltes to fire me for trying to expose FTB's accounting fraud schemes. Note: Craig Shaltes had a properly executed oath. I have not gotten a response to the CPRA request made to DGS for a copy of Ms. Maples insurance policy. I will forward that response when I receive it (exhibit 9).

**McElhatton, Laurie** is the Deputy Chief Counsel Attorney V. Ms. McElhatton reports directly to Ms. Brunett, and this was one of the oaths I checked simply to see if there really was a pattern of upper-management not having properly executed oaths. Since her job description is vague, I have no idea what her job duties entail. Per the DGS, Ms. McElhatton does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Ms. McElhatton is a lawyer (exhibit 10).

**Scott, Craig** is Deputy Chief Counsel of Specialized and General Tax Administration and Procedure. He reports directly to Ms. Brunett. During my OTA case, Mr. Scott was the manager over Eric Yadao, who was the attorney representing FTB in the OTA case. As I documented in the Accusation that I filed against Mr. Yadao in the California Supreme Court, throughout the entirety of that case, Mr. Yadao broke many state and federal laws in order to cover up FTB's accounting fraud and FTB's unlawful harassment of me for monies that FTB knew – *by its own records* – was never owed. I do not believe that Mr. Yadao would have committed these crimes without the

explicit approval of his boss, Craig Scott, and Mr. Scott's boss, Jozel Brunett. Note: Eric Yadao has a fully executed oath. Evidence of the allegations against Mr. Yadao can be found in above referenced SDSC court records in Item #84. Per the DGS, Mr. Scott does not have an insurance policy, which is required to be issued under California Government Codes 1450 – 1463. Mr. Scott is a lawyer (exhibit 11).”

Regards,

Christine Grab  
A People of California  
Psalm 64