

**From:** Christi Grab [REDACTED]

**Subject:** At the end of the December 8 meeting, Ms Cohen commented on how strict Ms. Stanislaus is. In response to that comment, I am resending an appropriate email from 2023

CG

**Date:** December 12, 2025 at 3:10 PM

**To:** [REDACTED] Perrault, Michele  
[REDACTED] Malone, Candie@FTB  
[REDACTED] Mayorga, Robert@FTB [REDACTED] Jones, AngelaC@FTB  
[REDACTED] FTB Advocate@FTB FTBAdvocate@ftb.ca.gov

**Cc:** Stanislaus, Selvi@FTB [REDACTED] Hofeling, Shane@FTB [REDACTED]  
[REDACTED] Shavor, Nadean@FTB [REDACTED] Williams, Carol D@FTB [REDACTED]  
[REDACTED] Rouse, Raymond@FTB [REDACTED]  
[REDACTED] Scullary, Melody@FTB [REDACTED] Gardner, William@FTB [REDACTED]  
[REDACTED] Dendorfer, Erin@FTB [REDACTED]

**Bcc:** [REDACTED]

The relevant portion about my opinions and beliefs about how Ms. Stanislaus runs FTB are highlighted in pink. However, the entire email is a good reminder of the issues facing FTB in its current staffing crises. I would encourage everyone to read the whole email chain. For those of you who are unaware of the oath issue addressed in the body of the text, the summary is that right after I caught 66% of FTB's executive legal staff working unlawfully without oaths, FTB started redacting oaths so that there was no way to no if the staff member was lawfully employed. Details: <https://gwsandiego.net/blog/wp-content/uploads/2023/09/ORIM-claim-no-oaths.pdf>. When I asked FTB to conform with the oath laws, FTB said NO: <https://gwsandiego.net/blog/wp-content/uploads/2024/02/2023-Mrs.Christine-Grab-FTB-TBOR-Reply.pdf>.

Begin forwarded message:

**From:** Christi Grab <[REDACTED]>  
**Subject:** Fwd: FTB has received the 60 cent check/The Brown Act  
**Date:** October 23, 2023 at 1:15:33 PM EDT  
**To:** [REDACTED]

Since you were both named in this, I figured I should keep you guys in the loop.

Begin forwarded message:

**From:** Christi Grab <[REDACTED]>  
**Subject:** FTB has received the 60 cent check/The Brown Act  
**Date:** October 23, 2023 at 10:03:14 AM PDT  
**To:** [REDACTED] "FTB Disclosure Office@FTB" <FTBDisclosureOffice@ftb.ca.gov>  
[REDACTED] "Williams, Carol D@FTB"  
<[REDACTED]>  
**Cc:** [REDACTED] "Jones, AngelaC@FTB" [REDACTED]  
[REDACTED] "Nanda, Shalini@FTB"  
[REDACTED] "Brunett, Jozel@FTB" [REDACTED], "Fowler, Jennifer@FTB"  
[REDACTED] "Wilson, Ann@FTB" [REDACTED] "Swank  
Keith@FTB" <[REDACTED]>, [REDACTED]  
[REDACTED] "Gardner, William@FTB" <[REDACTED]>, "Susz, Adam@FTB"  
<[REDACTED]>

Mr. Rouse, Mr. Mayorga, Mr. Reiser Board Members and Human Resources:

First of all, Mr. Reiser, thank you for checking into other payment options for me. Much appreciated. I am disappointed that there isn't a more expedient payment option, nor an option where the payment would be less likely to get caught up mail processing "irregularities."

Mr, Resier, thank you also for clarifying that the Fiscal Accounting office will notify me **as soon as payment is received**, which indicates that the date the two-week clock for FTB to send the responsive documents to me starts the day the check was actually received. As stated in a previous correspondence, I was concerned that the date that the accounting office would get around to processing the letter would be after the expiration date that you had set.

One of the purposes of this email is to inform you that FTB received the payment on October 14, 2023 at 12:06 pm via USPS two-day delivery: 9505515899953285080510.

The other purpose for this email is to share a citation from the Brown Act:

*“The people of this State do not yield their sovereignty to the agencies which serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created.”* §54950.5, Cal. Civ. Code, Brown Act.

No FTB staff nor the member of the Board of Directors responded to the below email in which I asked if each of you believe that we constituents have a right to know if our employees are complying with the laws. Per the Brown Act, the answer is yes, the constituents do have a right to know if our employees are following the law. As you know, the CPRA laws were created to fulfill the mandates of the Brown Act.

I was disappointed that Mr. Mayorga did not provide unredacted oaths in response to the email that I sent on September 21, 2023, in which I reminded him that he would still personally liable for allowing his staff to knowingly violate the CPRA laws, despite the fact that Mr. Rouse took responsibility for making the order to violate the CPRA laws. Knowingly violating laws constitutes *treason of oath*, and when *treason of oath* is committed, the offender loses the state’s protection of actions taken under their job title and the offender become personally liable for the damages.

Furthermore, as I stated in the below email, based on a preponderance of the evidence, it appears that this order by Mr. Rouse to improperly redact documents appears to be an attempt to *obstruct justice* by hiding evidence of a conspiracy amongst FTB leadership to evade Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California. Hiding evidence is a form of fraud. Mr. Mayorga and Mr. Rouse have conspired to commit fraud. While redacting the documents is only a misdemeanor in and of itself, conspiracy to commit a misdemeanor is a felony. There is no statute of limitations on fraud and on conspiring to commit fraud. Mr. Mayorga and Mr. Rouse may not be prosecuted right away, but they will have to worry every day for the rest of their lives about being prosecuted.

I am even more disappointed that the Board of Directors and Human Resources allowed Mr. Mayorga to become entangled in unlawful behavior by not insisting that Mr. Mayorga’s department provide these unredacted copies. The Board Members, their Deputies, Ms. Williams and Ms. Malone are also co-conspirators. I am disgusted that the Board and HR continue to facilitate and encourage this toxic culture of the legal department throwing other FTB staff under the bus in order to protect the people within the legal department (ie having Mr. Calhoun sign multiple letters containing fraud instead of someone from the legal department signing the letters), as well as the legal department knowingly ordering FTB staff to violate laws (ie having Eric Yadao and Chelsea Hubbard to improperly redact documents submitted to the OTA/SDSC courts to hide evidence of accounting fraud).

For many years, I kept telling FTB that I didn’t owe any more money because FTB had “lost” my payments and I begged FTB to find the “lost” money that FTB already had in hand instead of coercing me send additional money that was not owed. FTB’s attitude towards me was: “I’m right because I said so and you’d better shut up and do as I say or I am going to beat you with my big stick.” I could be wrong, but based on what I’ve seen over the years, my guess is that when an employee questions something, the employee gets treated the same way the taxnavers get treated when the taxnavers

question something. No one should ever treat anyone that way, and the fact that it is an ingrained part of FTB's culture is unacceptable. FTB's culture is to bully, and in today's society, bullying is no longer tolerated.

It was frustrating for me that in the March 2023 Board Meeting, where FTB begged for \$25 million more taxpayer dollars in order to help combat FTB's high turnover rate, FTB didn't acknowledge this toxic culture as being one of the factors causing the high turnover rate. More money will not solve the toxic culture problem. FTB has stated numerous times in various board meetings that a majority of their leadership is set to retire within the next five years and that FTB may be facing a leadership crisis soon. I believe that FTB will collapse within five years unless you fix the toxic culture.

In closing, my wish is that the documents that I have requested are provided on time and that they are unredacted in accordance with the Brown Act and CPRA laws. My wish is that FTB will also provide unredacted copies of the oaths for Anne Miller, Geoffrey Way and Bill Jones. My wish is that FTB will eliminate the people who cultivate the toxic culture from the staff (my guess is they are the people without oaths that should be removed anyway for working unlawfully) and revamp itself to be more fair to both employees and taxpayers.

Christine Grab  
Psalm 64

Begin forwarded message:

**From:** Christi Grab <[REDACTED]>  
**Subject:** Re: Public Records Act Response  
**Date:** September 25, 2023 at 9:48:30 AM PDT  
**To:** "FTB Disclosure Office@FTB" <FTBDisclosureOffice@ftb.ca.gov> r [REDACTED]  
"Jones\_An\_elaC@FTB" <[REDACTED]>  
**Cc:** [REDACTED] "Williams, Carol D@FTB" <[REDACTED]> "Nanda Shalini@FTB" <[REDACTED]> "Brunett Jozel@FTB" <[REDACTED]> "Fowler Jennifer@FTB" <[REDACTED]> "Wilson Ann@FTB" <[REDACTED]> "Swank Keith@FTB" <[REDACTED]>

Mr. Rouse, Ms. Stanislaus, Ms. Jones and Board Members:

Public servants are employed by the People of California to carry out duties on our behalf. **The constituents are your employers.**

I am now going to paraphrase what I believe Mr. Rouse wrote. If I paraphrased correctly, please confirm. If I paraphrased incorrectly, please correct appropriately.

You stated that you believe that whether or not someone signed an oath and had that oath witnessed in accordance with California Government Code sections 1360, 1362-1369 and Section 3 of Article XX of the Constitution of California is personal information that is not to be publicly disclosed.

That the constituents -- who were these people's employers, who paid the salaries of the people whose documents are redacted, and who are currently paying their pensions -- have no right to know whether or not these three people had properly sworn to uphold state and federal laws while working at FTB.

Likewise, you have stated that the constituents have no right to know whether these three people ever committed themselves to serve the constituents who employed them.

[REDACTED]

**In that, we the constituents have no right to hold public servants — our own employees — accountable to following the law.**

Mr. Rouse, Is this paraphrase correct? I would like confirmation that this is correct and/or corrections to my paraphrase no later than Tuesday, September 26, 2023 at 5:00 pm.

I also expect five more people to affirm that FTB stands by Mr. Rouse's interpretation of the laws that he cited. Ms. Stanislaus, Ms. Jones and all three Board Members (of their deputies) must re no later than Tuesday, September 26, 2023 at 5:00 pm.

If any of the six people fail to respond, I will take lack of response as a tacit agreement that 1. I have correctly paraphrased and 2. that FTB's upper management and Taxpayer Advocate all support Mr. Rouse's interpretation of the laws. Remember, per 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*].

Regards,

Christine Grab  
Psalm 64

Begin forwarded message:

**From:** "FTB Disclosure Office@FTB" <[FTBDisclosureOffice@ftb.ca.gov](mailto:FTBDisclosureOffice@ftb.ca.gov)>  
**Subject:** Public Records Act Response  
**Date:** September 22, 2023 at 1:04:58 PM PDT  
**To:** "[REDACTED]" <[REDACTED]>  
**Cc:** "FTB Disclosure Office@FTB" <[FTBDisclosureOffice@ftb.ca.gov](mailto:FTBDisclosureOffice@ftb.ca.gov)>

Good afternoon,

Please find attached a response to your 09.13.2023 and 09.18.2023 emails.

Thank you,

**Franchise Tax Board | Disclosure Office**

PO Box 1468 MS A-181 | Sacramento, CA 95812-1468

Email [FTBDisclosureOffice@ftb.ca.gov](mailto:FTBDisclosureOffice@ftb.ca.gov) | Fax 916.845.4849



STATE OF CALIFORNIA  
**Franchise Tax Board**

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