Robert A. McNeil

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November 12, 2015

Ms. Angela D. Caesar
U.S. District Court for the District of Columbia
Office of the Clerk of the Court
333 Constitution Avenue, NW
Washington, D.C. 20001

Subject: District Cause No. 1:15-CV-01288 Plaintiff's Opposition to Defendants' Motion to Dismiss, with Declaration in Support and Notice of Safe Harbor Letter

Dear Ms. Caesar:

Please find enclosed the following timely filed documents, relative to District Cause No. 1:15-CV-01288:

- One (1) original and two (2) copies of:
  - Plaintiff's Opposition to Defendants' Motion to Dismiss
  - Declaration in Support
  - Safe Harbor Letter

Please file these documents, as necessary, and inform me if there is anything else you need from me.

Respectfully submitted,

/s/Robert A. McNeil
Robert A. McNeil
Plaintiff, pro se

CC: File

In the District Court of the United States
For the District of Columbia

Robert A. McNeil,	**§**	
Plaintiff	**§**	
V.	**§**	**District Cause No. 1:15-CV-1288**
	§	
Commissioner , Internal Revenue	**§**	
& United States Attorney General,	**§**	
Defendants	**§**	

PLAINTIFF'S OPPOSITION to Defendants' Motion to Dismiss, with Declaration in Support and Notice of Safe Harbor Letter

Introduction:

The Honorable Colleen Kollar-Kotelly has been invited by Defendants' counsel, AAAG Caroline D. Ciraolo-Klepper and her associate, Ryan O. McMonagle, to dismiss this case pursuant to FRCP Rules 12(b)1, FRCP 12(b)6, etc. But, those rules require the Court to assume all factual allegations of Plaintiff's Complaint to be true,[1] such as Plaintiff's core claim IRS **never performs** substitute 1040 income tax returns, but falsifies its internal records and public-facing certifications to make it appear it does. So, to circumvent the binding Rules and Plaintiff's explicit allegations, while claiming the case should be dismissed, Ms. Ciraolo-Klepper suggests the Court should only consider 1.) her misstatement of Plaintiff's allegations, while (2.) ignoring Plaintiff's actual allegations.

Unfortunately, the precise course she suggests was followed by the Honorable Amy Berman Jackson in *Ellis v. Commissioner*, (currently on appeal at the D.C. Circuit, 15-5035), another case alleging damage caused by the IRS record falsification scheme under attack herein. Plaintiff

[1] Although not binding, please see *Franklin v. Gwinnett County Publ. Schools*, 911 F.2d 617, (11th Cir. 1990) and *Menchaca v. Chrysler Credit Corp*., 613 F.2d 507, (5th Cir. 1980), cert. denied. 449 U.S. 953, 391 U.S. 953, 101 S.Ct. 217, (1980).

respectfully cautions that to accept Ms. Ciraolo-Klepper's invitation will taint the Court with "partnership in official lawlessness" decried by Justice Ginsburg in *Herring v. United States*.[2] Plaintiff also contends that if the Court follows AAAG Ciraolo-Klepper's suggestion to

> 1.) ignore Plaintiff's actual allegations that IRS **never performs** a substitute for return in 1040 income tax cases, yet falsifies its records to show it does, then creates falsified certifications for use by DoJ,

and instead to

> 2.) incorrectly hold that Plaintiff supposedly complains of IRS' **performance of** substitute for returns and the use of certifications in collection activities,

in the manner of the Honorable Judge Jackson, such course would not only destroy his unarguable due process right to secure a peaceful resolution of his ACTUAL grievances, it would also essentially declare there is no remedy from white-collar, concealed government crimes committed in the context of revenue enforcement.

So, Your Honor, I directly, respectfully request adjudication of ***my*** complaint allegations, not those the DoJ seeks to substitute for mine.

Opposition Overview

This OPPOSITION is constructed as follows: A.) A simple restatement of Plaintiff's core allegations, B.) Plaintiff's suggestion of inferences which might be made by the Court in response to his core allegations, C.) Identification of the key misrepresentation of his allegations repeatedly offered by Ms. Ciraolo-Klepper throughout her Motion, and D.) Point-by-point refutation of each

[2] "[T]he exclusionary rule serves other important purposes: It 'enables the judiciary to avoid the taint of partnership in official lawlessness' and it 'assures the people – all potential victims of unlawful government conduct – that the government would not profit from its lawless behavior, thus minimizing the risk of seriously undermining popular trust in government.'" *Herring v. United States*, 129 S. Ct. 695, at 707 (2009) (Ginsburg, J, dissenting).

pretended "argument" presented by the Government Defendants. The Court is also requested to notice Plaintiff has provided Ms. Ciraolo-Klepper the requisite Safe Harbor period in which to correct the manifold misrepresentations in her Motion to Dismiss with Memorandum.

A. Restatement of Plaintiff's Gravamen Allegations

Congress has expressly proscribed as criminal the falsification of government records at 18 U.S.C. §1001:

> "Whoever, in any manner within the jurisdiction of the … executive branch of the Government, (1.) knowingly and willfully falsifies by any trick, scheme, or device a material fact, … or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry, shall be fined, imprisoned not more than five years…"

Plaintiff discovered that IRS personnel systematically and routinely falsify both their Individual Master File (IMF) record concerning him and their public facing certifications concerning those falsified underlying IMF records. Specifically, as related in explicit non-conclusory detail in Plaintiff's Complaint, Plaintiff seeks to enjoin at least these four unarguably criminal acts: 1.) IRS manipulates its related databases to make the annual IMF 'module', for each year concerning Plaintiff, falsely reflect he supposedly elected, and IRS supposedly executed, a substitute 1040 income tax return for him pursuant to 6020**(a),**[3] when he made no such election, and IRS did not execute **any** 1040 substitute for return on his behalf; 2.) IRS creates falsified public-facing certifications for use by both IRS and the DoJ which contradict its underlying IMF records, falsely reflecting that IRS supposedly executed substitute 1040 income tax returns for the same year pursuant to authority under 6020**(b)**,[4] when in truth **IRS never performs any substitute 1040 income tax return for a 'non-filer' on any date at any time**;[5] that 3.) IRS presents to victims

[3] Please see Complaint, ¶ 26.
[4] Please see Complaint, ¶ 42.
[5] Please see Complaint, ¶ 2.

"Income Tax Examination Change Forms 4549" purporting to have "changed" substitute for returns that do not exist,[6] and that 4.) the Defendant DoJ "knowingly uses" fraudulent Form 4340 Certifications created by IRS at trials to prevent cross-examination of IRS experts regarding the underlying IMF fraud, i.e., the imaginary 1040 income tax SFR's, "changes" made to presumed, but unlawfully fabricated, "zero" returns, etc.,[7] and of which falsified IRS underlying IMF records and certs the Defendant DoJ is imputed to have knowledge in every willful failure to file criminal case.[8]

B. Suggested Inferences Derived from Plaintiff's Factual Allegations

Circuit and Supreme Court precedent mandate a district court "grant" a "plaintiff the benefit of all inferences that can be derived from the facts alleged". See *Schuler v. United States* 617 F.2d 605, 608 (D.C. Cir. 1979), (citing *Conley v. Gibson*, 355 U.S. 41, 45-46, 1957), and see *Holy Land Found. For Relief & Dev. v. Ashcroft*, 333 F.3d 156, 165 (D.C. Cir. 2003). And a court's failure to grant even a scintilla of favorable inference from factual allegations also violates a Appellant's right to access courts, since the "adequate, effective and meaningful" review of a complaint per *Bounds v. Smith*, 430 US 817(1977) cannot contemplate ignoring its core allegations.

[As already noted but worth reiteration in light of the DoJ's Motion to Dismiss, in *Ellis v. Commissioner*, the Honorable Amy Jackson of this District of Columbia District Court violated

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[6] Please see Complaint, ¶ 42.

[7] Please see Complaint, ¶ 46.

[8] See *United States v. Beers*, 189 F.3d 1297, 1304 (10th Cir.1999) "[i]nformation possessed by other branches of the government, including investigating officers (of investigative agencies), is typically imputed to the prosecutors of the case" for *Brady* purposes; *United States v. Jennings*, 960 F.2d 1488, 1490 (9th Cir. 1992) "[t]his personal responsibility cannot be evaded by claiming lack of control over the files … of other executive branch agencies". Thus, a defendant's due process right to a fair trial is violated when any Government actor, agent or agency withholds material evidence favorable to the defendant, irrespective of any personal knowledge of the prosecuting attorney.

the binding Supreme Court and Circuit precedent mentioned by failing to grant the factual allegations of Appellant's complaint so much as a scintilla of inference which should have been derived therefrom, let alone apply any "benefit" therefrom to his standing or the court's jurisdiction determinations. Instead, as noted above, Judge Jackson refused to address the allegations made in *Ellis*, substituting this misstatement as its gravamen:

> "At bottom, the goal of this action is to enjoin the IRS from creating SFRs without the permission of the taxpayer and to enjoin DOJ from using those SFRs and their self-authenticating certifications in tax prosecutions",

Then, Judge Jackson dismissed without adjudicating *Ellis*' core allegation, which sought merely to end the record falsification scheme of the IRS/DoJ.]

Just as Plaintiff/Appellant Ellis has suggested in a currently ongoing appeal,[9] Plaintiff respectfully contends this Court might very reasonably infer from his allegations that:

> a. NO Commissioner has promulgated **lawful** procedure for prosecuting income tax "non-filers" despite enforcing the tax for over 100 years; that
>
> b. The 100+-years-long lacuna cannot be a mere oversight; that
>
> c. The IRS is committing and concealing acts Congress has proscribed as felonies in the enforcement of the income tax laws; that
>
> d. Enforcement of the income tax on those who don't file income-tax returns appears to REQUIRE commission and concealment of crimes by the IRS, in order to create the appearance of a colorable, prosecutable "deficiency"; that
>
> e. No government employee is authorized to commit and conceal crimes in the enforcement of the tax law; that
>
> f. Creation of "deficiencies" "owed" the U.S. Treasury based upon the repeated falsification of IRS records and certifications, is not a function of our government; that
>
> g. Termination of the scheme will in no arguable fashion prevent IRS from assessing and collecting every single tax Congress *has* ACTUALLY authorized IRS to collect; that

[9] See D.C. Circ. Court of Appeals, Cause 15-5035, Dkt. entry, April 23,2015: Ellis' Second Amended Brief on Appeal, Pg. 10.

h. The revealed existence of the scheme to falsify IRS records is the best possible PROOF, derived from the internal actions of those with 100+ years of experience enforcing the tax, that the filing of income tax returns by most Americans IS truly "voluntary", NOT "required", in the sense those words are commonly understood; and that

i. Existence of the scheme is irrefutable PROOF 6020(b) does not apply to 1040 income taxes for most Americans, (in accord with multiple public declarations of the Commissioner),[10] since 6020(b) provides authority to IRS to compute an individual's tax ONLY "If any person fails to make any return REQUIRED by any internal revenue law" but IRS has been revealed to be committing and concealing crimes when an American doesn't voluntarily provide IRS a sworn 1040 income tax return.

In addition to making the inferences suggested above, Plaintiff requests the Court resist the urge to make inferences favoring the Government; no rule justifies such course at this stage.

C. AAAG Ciraolo-Klepper's Repeated MISREPRESENTATION of Plaintiff's Allegations

To help the Court avoid Plaintiff's core allegations, Ms. Ciraolo-Klepper repeatedly misrepresents that: "This action seeks to enjoin 1.) IRS from preparing tax returns … for individuals who do not file … and 2.) the Department of Justice from using certified copies of non-filers' tax transcripts in subsequent collection and enforcement proceedings." See Mem. In Support of Motion to Dismiss, , Doc. 4-1 filed 10/19/15, Page. 3, ¶ 1.[11] In Footnote 11, Plaintiff documents six more

[10] See for example Internal Regulation Manual (IRM) Section 5.1.11.6.7 (03-13-2013) "IRC 6020(b) Authority", which does not mention the individual income tax Form 1040, or any variant thereof. Also, for the proposition that 6020(b) authority to perform/execute substitute returns is directly limited to cases involving employment, excise and partnership taxes, thus not relevant to income taxes, also see IRS' Revenue Officers Training Manual, (Unit 1, Lesson 23, "IRC Section 6020(B)") and IRS "Privacy Impact Assessment" of the "6020(b) non-filer program". [Link here: **http://www.irs.gov/pub/irs-pia/auto_6020b-pia.pdf]**

[11] Also please see Page 3, ¶ 2: "The 'fraudulent' scheme he alleges – the Services' preparation and use of a return…", and see Pg. 5, ¶ 1: "So, when the Service prepared a substitute return for him …" and see Pg. 6, ¶ 2: "Plaintiff's suit has two primary goals: (1) to enjoin the Service from preparing returns …" and see Pg. 8, 2nd full ¶: "enjoining the Services' preparation of returns"…, and see Pg. 11, ¶ 1: "Plaintiff alleges that the preparation of a return without his request…", and see Pg. 12, ¶ 1: "Plaintiff's 'claims fail because they are based on the conclusory allegation the Service's preparation of substitute returns is 'fraudulent'". Ms. Ciraolo Klepper knows IRS never prepares 1040 SFRs regarding him or any "non-filer".

instances of that deceit. Contrary to those misrepresentations, and as shown above, Plaintiff ACTUALLY complains that IRS **never performs** substitute 1040 returns, yet falsifies its internal records and public-facing certifications to make it appear it does. Thus, Plaintiff is not complaining of any "preparation and use of a return", but instead seeks to enjoin 1.) IRS from falsifying their IMF records and public-facing certifications to make it appear it performs (on certain pretended dates) substitute 1040 income tax returns for those it labels 'non-filers', when no such return is **ever** performed, and to enjoin 2.) DoJ from using falsified IRS Certifications created to conceal the underlying falsified IMF records of so-called "non-filers". It's really quite a simple outcome sought, for a very exquisite, complicated sequence of layered fraud.

D. Point by Point Refutation of Ciraolo-Klepper Dismissal Rationale

While repeatedly misrepresenting this case to the Court in her Factual Allegations and Summary of Argument (and elsewhere), Ms. Ciraolo-Klepper offers five unconvincing rationales, which fully demonstrate the moral bankruptcy of the Defendants in regard to the scheme they are protecting, extending and profiting from:

1. The Anti-Injunction Act Bars this Action

2. Plaintiff cannot establish standing

3. Plaintiff has not alleged violation of the Fifth Amendment

4. Plaintiff has not alleged violation of any statute

5. Plaintiff's fraud claims have not been pled with Particularity.

Plaintiff is the consummate, albeit respectful, "belligerent claimant in person", per *U.S. vs. Johnson,* 76 Fed. Supp. 538. He could not disagree more with the Defendants. Each rationale they've raised will be shredded *in seriatim.*

1. "The Anti-Injunction Act Bars this Action"?

Since Plaintiff is NOT seeking to enjoin any **lawful** assessment or collection activity, despite Ms. Ciraolo-Klepper's attempts to obfuscate his allegations, but since, on the contrary, Plaintiff DOES seek to enjoin the falsification of IRS records/certifications, as well as use by DoJ of falsified certifications created to give the false appearance IRS performs 1040 substitute for returns (when no such event happens), the AIA is unarguably inapposite to this case.

Congress has not authorized commission of criminal record falsification acts in the collection of the income tax, and the Secretary of the Treasury has not instructed IRS employees to commit crimes (falsification of IMF records) on behalf of the United States. In fact, since no federal official is authorized to commit a crime on the Government's behalf, and since Congress has criminalized the falsification and use of falsified government records, it necessarily follows that a rule of law, the AIA, cannot shield from a United States District Court's review the lawless record falsification scheme of which complaint is made.

Said differently, if Plaintiff WERE seeking to prevent IRS from performing substitute 1040 income tax returns, or using valid certifications, the AIA WOULD apply to bar the case. But since he only seeks to enjoin the precise falsifications identified above concerning IRS' IMF records and public facing certifications, the AIA has no arguable application whatsoever to this case.

It should be noted in this context, that Ms. Ciraolo-Klepper can only bring this case within the ambit of the AIA bar by misrepresenting Plaintiff's allegations to this Court, as though he seeks to enjoin a statutorily authorized action. Such deceit should be met by condign punishment.

2. "Plaintiff cannot establish standing"?

Plaintiff has explicitly, credibly contended that seizure of his monies resulted directly from the Service's falsification of its annual internal IMF records which showed he supposedly elected, and IRS supposedly executed at his request, a 1040 substitute for return under 6020**(a)**, and resulted

also from the Service's falsification of its public facing certifications which contradict the related IMF module and show that IRS supposedly executed a 1040 SFR for the same year under authority of 6020**(b)**, despite the fact no such election or execution of a substitute 1040 SFR **ever occurs**. As noted above, to obfuscate his cause, mislead the Court, and bring the case within the strictures of the AIA, Ms. Ciraolo-Klepper ignores his actual allegations, while substituting her fabricated allegations that Plaintiff is supposedly complaining of the "the Service's preparation of a section 6020 return", and its "subsequent use of certified transcripts of his tax liabilities in a collection action". (See Mem. Pg. 8, ¶ 1.)

This repeated misrepresentation appears to be not only sanctionable, but a direct invitation to the Honorable Judge Kollar-Kotelly to partner with the Government by similarly pretending to "misunderstand" Plaintiff's core allegation. That invitation should be declined.

Next, Ms. Ciraolo-Klepper pretends that Plaintiff's decision to refrain from voluntarily providing a confession of his liability to IRS in the form of a voluntarily offered 1040 return, caused a "self-inflicted injury, severing the causal nexus needed to establish standing", pursuant to the holding (now on appeal) of the Honorable Judge Jackson in *Ellis v. Commissioner*, 67 F. Supp. 3d at 336. Plaintiff responds, respectfully, that Justice Brandeis utterly derided such claim by the Government nearly a century ago (1928):

> "Our government is the potent, the omnipresent teacher… it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for law, it invites every man to become a law unto himself; it invites anarchy… To declare that in the administration of the criminal law the end justifies the means-**to declare that the government may commit crimes in order to secure the conviction of a private criminal- would bring terrible retribution**. Against that pernicious doctrine this Court should resolutely set its face". *Olmstead v. United States*, 277 U.S. 438. (Emph. Added)

In other words, since no act, or inaction, by Plaintiff can ever justify the criminal acts by IRS employees of falsifying IRS records and certifications, he did not inflict and never could "self-inflict" the monetary injury he suffered as a result of the scheme's operation in his case.

3. "Plaintiff has not alleged violation of the Fifth Amendment"?

Plaintiff is aware that "the Fifth Amendment privilege is available outside criminal court proceedings", (See *Miranda v. Arizona* 348 U.S. 436, 467), although the federal bar typically seeks to restrict its impact only to ongoing criminal proceedings, when confronted with an asserted privilege in the income tax context. He is also aware that "Volunteered statements of any kind are not barred by the Fifth Amendment." *Id*. Pg. 478. Hence, Plaintiff has a well-grounded belief that, should he decline any government demand to voluntarily provide sworn evidence which might **EVER** be used against him, he can suffer no adverse consequence…. lawfully, that is. Restated: Plaintiff contends he can never be forcibly required, by edict of our public servants, to swear out evidence which can be used against him in a court, should it be proven faulty in any respect. And, since Plaintiff discovered IRS is required to commit and conceal criminal acts to give it colorable authority to prosecute "non-filers", IRS' now-revealed internal procedures are UNARGUABLE PROOF CONVINCING THE ENTIRE CANDID WORLD that filing sworn 1040 evidence is, was, and always will be strictly voluntary, precisely as the Defendants have publicly trumpeted for decades.

[Note: Since "the quality of a nation's civilization can be largely measured by the methods it uses in the enforcement of its criminal law", Schaefer, Federalism and State Criminal Procedure, 70 Harv.L.Rev. 1,26 (1956), will this Court turn a blind eye to the largest fraudulent record program in the history of the world, leaving its despicable fruit for prosecuting the unwary? Plaintiff thinks better of this Honorable Court.]

But, assuming arguendo that an individual may not "refuse to make any return at all on account of the Fifth Amendment", per *Garner v. United States*, 424 U.S. 648, (1975),[12] the Due Process clause of the Amendment guarantees that no process or procedure used against Plaintiff to deprive him of property can involve multiple, layered, concealed record falsification acts, such those he's suffered at the hands of IRS.

And, 5 USC §702 is even stronger in support of Plaintiff's standing in this case: "A person suffering legal wrong because of agency action… is entitled to judicial review thereof." Simply put: IRS falsified its records concerning Plaintiff, then used them to justify theft of his property. He is, accordingly, entitled to judicial review, if only on the basis of both the Fifth Amendment Due Process clause and 5 USC §702.

4. "Plaintiff has not alleged violation of any statute"?

Ms. Ciraolo-Klepper's argument on this claimed bar is incoherent and simply inapposite, even read generously. After convincing herself that Plaintiff supposedly is merely complaining of a "preparation of a return without his request", she claims the challenged conduct is authorized by statute. But this Court must decide the conduct which Plaintiff is actually challenging, and if it does so correctly, rather than misconstruing his allegations in the manner as occurred in *Ellis*, it has no choice but to hold that the deliberate layered falsification of IRS records and certifications is not, and can never be, authorized by any statute, since such conduct has been criminalized by Congress, as codified at 18 USC§1001.

5. "Plaintiff's fraud claims have not been pled with Particularity"?

[12] When Justice Powell penned the opinion in *Garner*, he could not possibly have been aware that IRS, to whom Courts must defer in regard to its regulatory interpretations, per *National Muffler Dealers Assn., Inc., v. United States*, 440, U.S. 472 (1979), was committing and concealing crimes to enforce the income tax on those who supposedly "refuse to make any return".

In her final and weakest rationale supposedly justifying dismissal, Ms. Ciraolo-Klepper posits that FRCP Rule 9 requires a complaint sounding in fraud to plead with particularity the facts necessary to justify such case. Plaintiff has done so. Above, and in his extremely detailed Complaint, Plaintiff has duly noticed the Defendants of precisely which layered actions they've taken which resulted in falsification of both their internal and external records concerning Plaintiff, as well as the adverse impact of those actions upon Plaintiff. [Please see Pages 2, *et seq*, above for details.] Plaintiff contends that since Ms. Ciraolo-Klepper has carefully, surgically refrained from mentioning any of the layered record falsification acts which damaged him as set forth in his Complaint, (and restated above with crystal clarity), she is unarguably fully aware of his precise claims, yet is striving outside the bounds of her duty of candor to this Court to avoid addressing Plaintiff's case, while suggesting to the Honorable Judge Kollar-Ketally she follow the same anti-just course.

Judicial Notice Requested

Plaintiff requests the Court to notice the filing of a new complaint in the District of Columbia *DePolo v. Ciraolo-Klepper*. It concerns the same record falsification program of IRS targeted by Plaintiff in this case.

Relief Requested

As an initial matter, Plaintiff respectfully requests the Court determine whose allegations in this case will be adjudicated, Plaintiff's or the Defendants'.

If the allegations of Plaintiff are chosen, he requests the Court

1. Deny the Motion to Dismiss;

2. *Sua sponte* sanction Ms. Ciraolo-Klepper and Mr. McGonagle for repeatedly misrepresenting Plaintiff's core allegations;

3. Issue a scheduling order as the road map for the remainder of the case, per *Olgyay v. Soc. For Envtl. Graphic Design, Inc.*, 169 F.R.D. 219, (D.D.C. 1996), or, in alternative, Plaintiff requests the Court simply Notice his affirmation below that he served a Safe Harbor Letter to Counsel of the Defendants simultaneously with this filing, in an effort to prevent having to seek official sanction by this Court for their repeated misrepresentation of his complaint allegations to the Court.

It is respectfully so moved,

/s/Robert A. McNeil
Robert A. McNeil
701 N. Hwy 281 Suite E #193
Marble Falls, Texas 78654
Plaintiff, pro se

Plaintiff's Declaration

Under penalties of perjury, pursuant to 28 USC §1746, Plaintiff affirms he mailed, with this Response, a "**Safe Harbor Letter**" to Counsel, giving Ms. Ciraolo-Klepper and Mr. McMonagle the requisite notice to amend DoJ's Motion and Memorandum to reflect Plaintiff's actual allegations, rather than those they have impermissibly substituted into this cause, in violation of law and their duty of candor to this forum.

Respectfully submitted,

/s/Robert A. McNeil
Robert A. McNeil
701 N. Hwy 281 Suite E #193
Marble Falls, Texas 78654
Plaintiff, pro se

CERTIFICATE of SERVICE

This is to certify that a copy of the foregoing **Opposition to Defendants' Motion to Dismiss**, with Declaration and Notice of Safe Harbor Letter requested, was served via United States Mail on November 12, 2015 to:

Ms. Loretta Lynch
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/s/Robert A. McNeil
Robert A. McNeil
Plaintiff, pro se