



June 4, 2019

**VIA EMAIL ONLY**

DAVID L. FELDMAN  
2050 SHARON ROAD  
MENLO PARK, CA 94025  
Email: [dfeldman@zfmicro.com](mailto:dfeldman@zfmicro.com)

RE: PUBLIC RECORDS ACT REQUEST

Dear Mr. Feldman:

We are responding to your correspondence (copy enclosed), received 05.17.19, which follows your previous correspondence (dated 03.26.19 and 04.19.19) under the Public Records Act, Government Code Section 6250, et seq., and our responses to those requests dated 04.18.19 and 05.02.19.

Based on your letter and the spreadsheets you provided, we understand that you are requesting us to add information to your spreadsheet. It also appears that you may be requesting the Franchise Tax Board (FTB) to certify the spreadsheets you enclosed with your letter, which are documents created by you and include information from sources other than the FTB. We are not required to certify documents you create or verify information that you provide from other sources.

Nevertheless, based on the spreadsheets you included with your request, we have provided additional information regarding the prior statuses of Sands Brothers Venture Capital, LLC, SB New Paradigm Associates, LLC, Tat Capital Partners Ltd., LLC, and Tat Investment Advisory Ltd., LLC. This is the only additional information we have that is responsive to your request dated 5.17.2019. Please note that we have also changed "N/A" to "No Records" where applicable, to indicate more clearly the items for which we do not have a record in our systems.

The information you requested is not maintained in connection with a particular tax year. For this reason, we are unable to provide the requested information by tax year. The account information provided generally has not changed since each item was first recorded.

California Government Code sections 6254(k) and 6276.06, together with California Revenue and Taxation Code (RTC) section 19542, prohibit FTB from disclosing confidential tax information of business entity taxpayers, except as provided in RTC section 19543. FTB considers information received by FTB from other sources that falls within the definition of "return information" under RTC section 19549 to be confidential under RTC section 19542. FTB reserves the right to claim any applicable exemptions, and is not waiving these exemptions by not specifically claiming them at this time.

We have provided you will all identified information available under RTC section 19543. After a diligent search, FTB has not located any non-exempt information for these entities that is responsive to your request, other than that set forth below.



**THIS IS TO CERTIFY THAT THIS IS A FULL,  
TRUE AND CORRECT COPY OF THE  
ORIGINAL DOCUMENT ON FILE WITH THE  
FRANCHISE TAX BOARD.**

*df* 06.04.2019



BUSINESS ENTITY NAME	SANDS BROTHERS VENTURE CAPITAL LLC
CORPORATE/LLC NUMBER	200721610171
ADDRESS	15 VALLEY DR GREENWICH, CT 06831-5205
DATE BUSINESS BEGAN/INCOME FIRST DERIVED IN CALIFORNIA	NO RECORD
ACCOUNT PERIOD ENDING DATE	12/31
DUE DATE OF RETURN	03/15
LAST RETURN FILED	NO RECORD
TOTAL BALANCE DUE	\$0.00
CURRENT STATUS	FORFEITED: 07/01/2014
PRIOR STATUS	ACTIVE: 08/03/2007
CERTIFICATE OF RELIEF FROM CONTRACT VOIDABILITY	NO RECORD
INCORPORATION OR QUALIFICATION DATE	08/03/2007
NAME, DATE, AND TITLE OF PERSON SIGNING AFFIDAVIT TO THE RETURN	NO RECORD
REASON FOR FORFEITED	FAILURE TO FILE & PAY

BUSINESS ENTITY NAME	SB NEW PARADIGM ASSOCIATES LLC
CORPORATE/LLC NUMBER	200721510020
ADDRESS	15 VALLEY DR GREENWICH, CT 06831-5205
DATE BUSINESS BEGAN/INCOME FIRST DERIVED IN CALIFORNIA	NO RECORD
ACCOUNT PERIOD ENDING DATE	12/31
DUE DATE OF RETURN	03/15
LAST RETURN FILED	NO RECORD
TOTAL BALANCE DUE	\$0.00
CURRENT STATUS	FORFEITED: 11/01/2013
PRIOR STATUS	ACTIVE: 08/02/2007
CERTIFICATE OF RELIEF FROM CONTRACT VOIDABILITY	NO RECORD
INCORPORATION OR QUALIFICATION DATE	08/02/07
NAME, DATE, AND TITLE OF PERSON SIGNING AFFIDAVIT TO THE RETURN	NO RECORD
REASON FOR SUSPENSION	FAILURE TO FILE

BUSINESS ENTITY NAME	TAT CAPITAL PARTNERS LTD. LLC
CORPORATE/LLC NUMBER	200918310179
ADDRESS	926 INDUSTRIAL AVE PALO ALTO, CA 94303-4911



DATE BUSINESS BEGAN/INCOME FIRST DERIVED IN CALIFORNIA	NO RECORD
ACCOUNT PERIOD ENDING DATE	12/31
DUE DATE OF RETURN	03/15
LAST RETURN FILED	NO RECORD
TOTAL BALANCE DUE	\$0.00
CURRENT STATUS	CANCELLED: 04/02/2014
PRIOR STATUS	ACTIVE: 06/30/2009
CERTIFICATE OF RELIEF FROM CONTRACT VOIDABILITY	NO RECORD
INCORPORATION OR QUALIFICATION DATE	06/30/2009
NAME, DATE, AND TITLE OF PERSON SIGNING AFFIDAVIT TO THE RETURN	NO RECORD
REASON FOR CANCELTION	NO RECORD

BUSINESS ENTITY NAME	TAT INVESTMENT ADVISORY LTD. LLC
CORPORATE/LLC NUMBER	200725410208
ADDRESS	1000 ELWELL CT STE 134 PALO ALTO, CA 94303-4306
DATE BUSINESS BEGAN/INCOME FIRST DERIVED IN CALIFORNIA	NO RECORD
ACCOUNT PERIOD ENDING DATE	12/31
DUE DATE OF RETURN	03/15
LAST RETURN FILED	NO RECORD
TOTAL BALANCE DUE	\$0.00
CURRENT STATUS	SUSPENDED: 12/02/2013
PRIOR STATUS	ACTIVE: 09/11/2007
CERTIFICATE OF RELIEF FROM CONTRACT VOIDABILITY	NO RECORD
INCORPORATION OR QUALIFICATION DATE	09/11/2007
NAME, DATE, AND TITLE OF PERSON SIGNING AFFIDAVIT TO THE RETURN	NO RECORD
REASON FOR SUSPENSION	FAILURE TO FILE

If you have any additional questions, you may contact me at the number below or Wendy Dezzani, Tax Counsel IV at (916) 845-5692.

Sincerely,

*Grace LeBleu*

Grace LeBleu  
Senior Disclosure Specialist  
(916) 845-6348

Enclosures



May 15, 2019

CASE #: 19-00545

RECEIVED

VIA E-MAIL

May 17, 2019

BY: DISCLOSURE OFFICE

State of California  
Franchise Tax Board  
Attention Michael Jacino  
Privacy, Security, and Disclosure Bureau  
Disclosure Section MS-A181 / SA1A-B14-08  
P.O. Box 1468  
Sacramento, CA 95812-1468

Re: **Sands Brothers Venture Capital LLC**, CA Tax Entity Number 200721610171  
**SB New Paradigm Associates LLC**, CA Tax Entity Number 200721510020  
**TAT Capital Partners, Ltd.** (only the Swiss corporation) and;  
**TAT Investment Advisory, Ltd.** (only the Netherlands Antilles Limited Partnership)

Dear Mr. Jacino:

Thank you for your previous responses regarding the above referenced entities. I appreciate receiving the documents you sent. However, what I am dealing with at the Sixth District Court of Appeal is opposing counsel whom I believe lack a moral compass and have misrepresented the law and their clients' decades-long tax evasion and unlawful activities transacting intrastate business in California. As an example, when I presented the Secretary of State website listing showing that Sands Brothers Venture Capital LLC and SB New Paradigm Associates LLC had been forfeited to the Superior Court, their attorney, Michael Carroll, stated: *"Your Honor, I also don't have anything in detail to add that even the statute that Mr. Feldman just read operates only against an entity that was required to be registered and pay taxes. As we set out in our brief, Sands has never been -- the Sands Brothers entities have never been someone who's been required to maintain even a registration. That's what's been, quote, forfeited, is that the 2007 registering of the names were forfeited."* As you know, this is an explicit misrepresentation of the law. R&TC § 23301 unequivocally states: "Except for the purposes of filing an application for exempt status or amending the articles of incorporation as necessary either to perfect that application or to set forth a new name, the corporate powers, rights and privileges of a domestic taxpayer may be suspended, **and the exercise of the corporate powers, rights and privileges of a foreign taxpayer in this state may be forfeited...**" (emphasis added) Mr. Carroll committed a crime pursuant to R&TC § 19719(a), when he filed papers and appeared in Superior Court representing a his forfeited clients. He is now doing the same thing in the 6<sup>th</sup> District Court of Appeal.

As such, I need very specific, year-by-year confirmation that these entities did not file returns or obtain contract revivor certificates. To do this I have created documents in the same format as those you recently provided, just broken down by specific timeframes.



## PUBLIC RECORDS ACT REQUEST

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In the case of TAT Capital Partners Ltd., the Swiss Corporation, and TAT Investment Advisory, Ltd., the Netherlands Antilles Limited Partnership, it should suffice to show the Court of Appeal that the Franchise Tax Board has NO RECORD of either entity because their original **verified** complaint in the Superior Court fraudulently stated that they were "duly authorized to conduct business in California."

The above referenced entities unlawfully used the courts while either unregistered and/or non-compliant with the restrictions of Corp. Code § 2203(c) imposed upon such entities that file legal actions *prior* to registering with the California Secretary of State.

I believe that the information I am requesting does not differ, in terms of confidentiality, from that which you have already provided. I am only seeking confirmation of the same data but for different timeframes. Everything should be public record and does not violate disclosure policies under the Information Practices Act, Civil Code Section 1798, et seq. or the Revenue and Taxation Code Section 19542. No information requested was provided to the Franchise Tax Board by the above referenced entities and should all be part of Franchise Tax Board records.

These entities have cost many California citizens, as well as the State treasury, many millions of dollars. They continue to waste the resources of the courts and unless their violations of the law can be adequately demonstrated to the 6<sup>th</sup> District Court of Appeal, their criminal acts will continue.

I would state once again that this request **does not** seek any documents protected pursuant to California R&TC § 19542; i.e. *"returns, reports, or documents required to be filed under this part, to disclose or make known in any manner information as to the amount of income or any particulars (including the business affairs of a corporation) set forth or disclosed therein."*

Please let me know what changes would be required to meet Franchise Tax Board requirements and I will modify them accordingly or you may do so yourself (I am providing in Adobe pdf and Microsoft Word formats. If they are acceptable, I would appreciate their return completed bearing similar certifications to those you have already sent.

Sincerely,



David L. Feldman  
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Menlo Park, CA 94025  
Cell: 650-714-7470  
dfeldman@zfmicro.com