

1 ROBERT J. SPITZ (BAR NO. 067643)
2 LAW OFFICES OF ROBERT J. SPITZ
3 204 North San Antonio Avenue
4 Ontario, California 91762
5 Telephone: (909) 395-0909
6 Facsimile: (909) 395-9535

7 Attorney for Plaintiffs,
8 BENJAMIN SERYANI and
9 SYNERGY SELECT ONE, LLC
10

11 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
12 **COUNTY OF SAN BERNARDINO**

13 BENJAMIN SERYANI A/K/A BENJAMIN
14 SEMAAN SIRYANI an Individual, and)
15 SYNERGY SELECT ONE, LLC, an Indiana)
16 Limited Liability Corporation doing business)
17 in California,)

18 Plaintiffs,)

19 v.)

20 The Holy See A/K/A Vatican City State)
21 (HS/VCS) A/K/A Vatican Nation American)
22 University of Madaba Inc.; American)
23 University of Madaba Company;)
24 American University of Madaba Campus,)
25 Board of Trustees; Latin Patriarchate of)
26 Jerusalem; Latin Patriarchal Vicariate)
27 Ecclesiastical Court; Vatican Foundation St.)
28 John the Baptist; Mukawer Castle For)
Education Company; Honorable Judge Fr. Dr.)
Majdi Siryani, a California resident; His)
Beatitude Fouad Al-Twal; His Excellency)
Archbishop Pierbattista Pizzaballa; His)
Excellency Archbishop Bishara Maroun)
Lahham; His Excellency Archbishop William)
Shomali; His Excellency Archbishop Antonio)
Franco; Cardinal Secretary of State His)
Eminence Pietro Parolin; and DOES 1)
through 200, inclusive,)

29 Defendants.)
30

CASE NO.: CIVDS1925212

**DECLARATION OF ROBERT SPITZ IN
SUPPORT OF PLAINTIFFS'
OPPOSITION TO DEFENDANT
MARGARET ROMANO'S DEMURRER
TO FIRST AMENDED COMPLAINT;**

Hearing

Date: October 10, 2025

Time: 9:00 a.m.

Dept.: S-36

1 **DECLARATION OF ROBERT SPITZ**

2 I, Robert Spitz, declare as follows:

3 1. I am the attorney of record for Plaintiffs in this action and make this declaration in support
4 of Plaintiffs' Opposition to Defendant Rosa M.C. Cumare's Special Motion to Strike under Code of
5 Civil Procedure § 425.16.

6 2. I personally attended and conducted the depositions of Margaret Romano and Bradley Sharp in
7 this matter. Rosa Cumare appeared as counsel for both deponents and the Western Lieutenancy.

8 3. During the depositions, Ms. Romano testified under oath that the Western Lieutenancy had no
9 congregation, no bishop, and did not conduct Mass or sacraments.

10 4. Ms. Cumare repeatedly stated on the record and off that she did not represent WL in any corporate
11 or ecclesiastical capacity, and that WL was not a church but rather a donor coordination group.

12 5. I reviewed the FTB Form 3500 filed by Ms. Cumare on behalf of WL. The contents of the form,
13 including the claim that WL is a church, directly contradict the testimony and statements made
14 during discovery.

15 6. Based on my review, these filings contain material misrepresentations which form the basis of
16 Plaintiffs' claims for fraud and fiduciary breach.

17 I declare under penalty of perjury under the laws of the State of California that the foregoing is true
18 and correct.

19 Executed this 29th day of September, 2025, at Ontario, California.

20 *Robert J. Spitz*

21 _____
22 Robert Spitz
23
24
25
26
27
28

EXHIBIT A



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

WESTERN USA LIEUTENANCY OF THE EQUESTRIAN
ORDER OF THE HOLY SEPULCHRE OF JERUSALEM
c/o ROSE CUMARE
301 N LAKE AVE STE 810
PASADENA CA 91101

Date:

November 23, 2015

Employer ID number:

61-1442249

Person to contact / ID number:

Sheila Robinson

ID# 0203311

Contact telephone number:

513-263-4535

Contact fax number:

855-202-6945

Contact's supervisor:

Tracy Dornette

Supervisor's telephone number:

513-263-5513

Response due date:

December 21, 2015

Dear Applicant:

Why you are receiving this letter

We need more information to complete consideration of your determination letter request.

What you must do

Provide responses to the questions listed on the enclosed *Information Request* using the submission instructions in the document. Your response should be submitted by the due date listed above. If you need additional time to respond, please call me at the contact telephone number listed at the top of this letter.

If you don't respond

If we don't hear from you by the due date, we'll close your case without making a determination, and we won't refund any user fee you paid. You'll need to submit a new request and any applicable user fee payment if you want us to reconsider your request.

Also, if you don't respond to the information request by the due date, we'll conclude that you have not taken all reasonable steps to complete your determination request. Under Internal Revenue Code (IRC) Section 7428(b)(2), you must take all reasonable steps to secure a determination under IRS procedures in a timely manner and exhaust all administrative remedies available to you within the IRS before a court can issue a declaratory judgment regarding your determination. If you fail to timely provide the information we need to act on your request, you may lose your rights to a declaratory judgment under Section 7428.

Additional information

If you have questions, you can call me at the contact number listed at the top of this letter. If you have concerns after speaking with me, you can call my supervisor, whose name and telephone number are also listed at the top of this letter.

**Information Request
First Request**

Information we need to make our determination

1. The attachment to Form 1023 indicated:

Recent changes in the Lieutenancy's leadership resulted in the decision to obtain tax-exempt status that is independent from the Group Ruling, although in all other respects the Lieutenancy's relationship to the Church remains unaltered.

Have you notified your "parent" organization by letter of your intention to leave the group ruling? If yes, please submit a copy of that letter. If no, please do so now and submit a copy of that letter.

EXHIBIT B

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **DEC 23 2015**

WESTERN USA LIEUTENANCY OF THE
EQUESTRIAN ORDER OF THE HOLY
C/O ROSE CUMARE
301 N LAKE AVE ST 810
PASADENA, CA 91101

Employer Identification Number:
61-1442249
DLN:
17053258364045
Contact Person:
SHEILA M ROBINSON ID# 31220
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
No
Effective Date of Exemption:
July 31, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Our records show you were previously tax exempt as a subordinate under group exemption number 0928. Because you applied for and were granted your own individual tax-exempt status, you no longer rely on your affiliation with a parent organization for recognition of your tax exemption and you'll be listed individually in the Exempt Organizations Select Check (Pub. 78 data).

If, in the future, you choose to become a subordinate under a group ruling, you'll lose your individual recognition of tax-exempt status and you'll no longer appear in the Exempt Organizations Select Check (Pub. 78 data). Moreover, if you become a subordinate under a group ruling and your parent organization loses its tax-exempt status, you also will lose your exempt status. To reestablish your individual tax exemption after rejoining a group exemption, you'll be required to reapply and pay the appropriate user fee.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual

Letter 947

WESTERN USA LIEUTENANCY OF THE

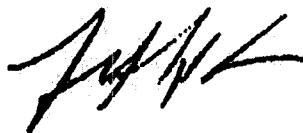
information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper", written in a cursive style.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

EXHIBIT C



State of California
Franchise Tax Board

PO Box 1286
Rancho Cordova CA 95741-1286
ftb.ca.gov

WESTERN USA LIEUTENANCY OF THE EQUESTRIAN ORDER OF THE
HOLY SEPUL
555 WEST TEMPLE ST
LOS ANGELES CA 90012

Date: 04.25.16
Case: 26560605452151723
Case Unit: 26560605452151726
In reply refer to: 760:SRJ:F120

Regarding: Exempt Application
CCN: 8120725
Taxpayer's Name: WESTERN USA LIEUTENANCY OF THE EQUESTRIAN ORDER OF THE HOLY SEPUL

We have reviewed the application for exemption from tax for the above named organization under Section 23701d of the Revenue and Taxation Code. However, before your application can be processed, the items listed below are required:

Your tax-exempt status does not begin until 07/31/2015. Prior to receiving you tax-exempt status you are considered a taxable organization and are required to file the Form 100. Unincorporated entities pay a measured tax on its net income for each year.

Provide Form 100 for tax years ending 12/31/1997 to 12/31/2014 and a short period for tax year ending 07/30/2015. With each return, pay the tax and penalties. . Provide a separate check payable to Franchise Tax Board for each return. Interest may be billed later.

Download, view, and print the forms at ftb.ca.gov.

Send the above requested information to:

EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

Please respond within 30 days.

04.25.16
CCN : 8120725
Case Unit : 26560605452151726
Page 2 of 2

Call the number below if you have questions about this letter. When you call, have the organization's name, corporation or organization number (if available), and the reference code (shown in the upper right corner of this letter).

Sabrina Jensen
Telephone: 916.845.4171 X 0
Fax: 916.843.2446

cc: ROSA CUMARE

EXHIBIT D

RECEIVED JUN 30 2018

CALIFORNIA FORM

Exemption Application**3500****Organization Information**

California Secretary of State corporation or file number 8120725		FEIN 6 1 - 1 4 4 2 2 4	
Name of organization as shown in the organization's creating document Western USA Lieutenancy of the Equestrian Order of the Holy Sepulchre of Jerusalem		Web address www.eohsjwesternusa.org	
Address (suite, room, or PMB no.) 555 West Temple Street			
City Los Angeles		State CA	ZIP code 90012
Telephone (213) 626-0776	Second telephone () () () () () ()	Fax () () () () () ()	

Representative Information

Name of representative Rosa M. C. Cumare		Email address rcumare@cumarelaw.com	
Address (suite, room, or PMB no.) 301 North Lake Avenue, Suite 810			
City Pasadena		State CA	ZIP code 91101
Telephone (626) 432-7320	Second telephone (626) 348-6440	Fax (626) 432-7316	

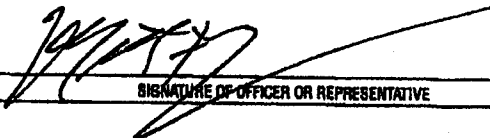
General Questions**Part I Organizational Structure**

Check the box for the type of organization and provide the listed documents. If the listed documents are not provided, the organization's request for exemption will be delayed, or denied. Copies are acceptable.

- ☐ **California Corporation** – Incorporated through the California Secretary of State (SOS). See General Information E, Incorporated Organizations. Provide the articles of incorporation, including any amendments stamped by the California SOS, and the corporation's bylaws or other code of regulations.
- ☐ **Foreign Corporation** – See General Information F, Foreign Corporations.
If the corporation qualified through the California SOS: Provide the Statement and Designation by Foreign Corporation, stamped articles of incorporation including all amendments from the state of incorporation, the corporation's bylaws or other code of regulations, and the federal exemption determination letter.
If the organization is not qualified through the California SOS: Provide a letter of good standing from the state of incorporation, the stamped articles of incorporation and all amendments from the state of incorporation, the corporation's bylaws or other code of regulations, and the federal exemption determination letter.
- ☒ **Unincorporated Association** – not incorporated through the California SOS. See General Information G, Unincorporated Associations. Provide the constitution, articles of association, bylaws or other code of regulations with specific language, and signed by the board of directors or other governing body.
- ☐ **Trust** – See General Information H, Trusts.
Provide the trust instrument, any amendments and the trust's federal exemption determination letter.
- ☐ **Limited Liability Company (LLC)** – See General Information I, Limited Liability Companies.
If the LLC is registered in California: Provide the articles of organization (LLC-1), and any amendments stamped by the California SOS, and the operating agreement.
If the LLC is a foreign LLC registered in California: Provide the Application to Register a Foreign Limited Liability Company (Form LLC-5), letter of good standing from the state of incorporation, articles of organization from the state of incorporation including any amendments, and the operating agreement.

Be sure to include the \$28 application fee. Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Do not send cash. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. Mail form FTB 3500 to: EXEMPT ORGANIZATIONS UNIT MS F-120, FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA, CA 95741-1286.

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

6/9/16		Lieutenant
DATE	SIGNATURE OF OFFICER OR REPRESENTATIVE	TITLE

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Part II Narrative of Activities

- 1 Has the organization already received tax-exempt status under IRC Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), or 501(c)(7) at the federal level? 1 ☒ Yes ☐ No
 If "Yes," the organization may choose to file form FTB 3500A, Submission of Exemption Request, if the tax-exempt status was not previously revoked. For more information, get form FTB 3500A.
 If "No," continue.

- 2 Enter the California Revenue and Taxation Code (R&TC) section that best fits the organization's purpose/activity. See the Exempt Classification Chart on page 5. 2 R&TC Section 23701 d

- 3 Enter the date the organization formed. 3 0 9 / 1 6 / 1 9 7 3
 mm / dd / yyyy

- 4 Was the organization formed in another state? 4 ☐ Yes ☒ No

If "Yes," answer question 4a and question 4b.

- a List the state where the organization was formed. 4a _____

- b Is the organization qualified through the California SOS? 4b ☐ Yes ☐ No

If "Yes," enter the date qualified. mm / dd / yyyy

- 5 What is the organization's annual accounting period ending? (must end on the last day of the calendar or fiscal year). 5 1 2 / 3 1
 mm / dd

- 6 What is the primary purpose of the organization?

The Western USA Lieutenancy (Lieutenancy) was established by the Equestrian Order of the Holy Sepulchre of Jerusalem (EOHSJ), which is headquartered in the Vatican. EOHSJ is a lay Roman Catholic membership organization under the jurisdiction of the Holy See, in accordance with Canon law. EOHSJ operates through Lieutenancies in various countries around the world, including the United States. Its primary purpose is to affirm and strengthen the practice of Christian life in the members of the Order. EOHSJ's activity consists of supporting religious, charitable, cultural and social works in the Holy Land in active collaboration with the Latin Patriarchate of Jerusalem ("Latin Patriarch" is the title given to the Roman Catholic Archbishop of Jerusalem). The Patriarchate encompasses the State of Israel, the Palestinian territories, Jordan and Cyprus. The Lieutenancy's territorial jurisdiction covers Southern California, Southern Nevada, Arizona, Utah and Hawaii.

- 7 Is the organization currently conducting, or plan to conduct activities? 7 ☒ Yes ☐ No

If "Yes," enter the date the activities began, or will begin 0 9 / 1 6 / 1 9 7 3
 mm / dd / yyyy

If "No," explain why the organization is not planning any activities.

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Part II Narrative of Activities (continued)

- 8 Describe the organization's past, present, and planned activities below. Do not merely refer to or repeat the language in the organizational document. List each activity separately, in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include a:
- a Detailed description of the activity, including its purpose and how it furthers the organization's exempt purpose.
 - b Detailed description of when the activity was or will be initiated.
 - c Detailed description of where and by whom the activity will be conducted.

See Exhibit C

Organization Name: Western USA Lieutenantcy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Part III Financial Data

Complete the financial statement for the current year and for each year you are applying for tax-exempt status. For additional years attach separate sheets and see page 5 for more information. List the account period beginning to the account period ending. Example: mm/yyyy.

Current Tax
Year/Proposed
Budget

RECEIPTS	From 01/2018	From 01/2018	From	From	Total
	To 03/2018	To 12/2018	To	To	
Gifts, grants, and contributions received	1,440,340	2,031,935			
Fundraising	0	0			
Membership income, dues, and assessments	0	0			
Nonmembership income	0	0			
Gross amounts derived from activities not related to exempt purposes	0	0			
Gross receipts from admissions	0	0			
Gross receipts from commissions	0	0			
Gross receipts from advertising	0	0			
Gross receipts from sale of merchandise	0	0			
Gross receipts from services provided	0	0			
Gross investment income	0	-10,395			
Gross receipts from furnishing of facilities	0	0			
Gross royalty income	0	0			
Gross rental income	0	0			
Gain or loss from sale of capital assets	0	0			
Other income (attach sheet itemizing each type)	0	0			
TOTAL RECEIPTS	1,440,340	2,021,000			

EXPENSES

Expenses directly related to the organization's exempt purposes	181,493	1,299,024			
Expenses not related to the organization's exempt purposes/activities	0	0			
Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0			
Disbursements to or for member benefit (attach schedule)	0	0			
Compensation of officers	0	0			
Compensation of directors	0	0			
Compensation of trustees	0	0			
Professional fees/private contractors	45,000	69,138			
Other salaries and wages	0	0			
Rental expenses (occupancy)	2,817	7,000			
Fundraising expenses	0	0			
Advertising expenses	0	0			
Other (including all operational and administrative expenses -- attach sheet)	6,783	60,412			
TOTAL EXPENSES	236,093	1,435,574			

EXCESS OF RECEIPTS OVER EXPENSES **1,204,247** **585,426**

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Part III Continued**Balance Sheet (for the organization's most recently completed tax year)****Assets**

	Year End:
1 Cash	1 1,044,855
2 Accounts receivable, net.	2 0
3 Inventories	3 0
4 Bonds and notes receivable	4 625,355
5 Corporate stocks	5 0
6 Loans receivable.	6 0
7 Other investments	7 0
8 Depreciable and depletable assets	8 0
9 Land	9 0
10 Other assets (attach an itemized list)	10 0
11 Total assets (add line 1 through line 10)	11 1,670,210

Liabilities

12 Accounts payable	12 0
13 Contributions, gifts, grants, etc., payable	13 0
14 Mortgages and notes payable	14 0
15 Other liabilities	15 0
16 Total liabilities (add line 12 through line 15)	16 0

Fund Balances or Net Assets

17 Total fund balances or net assets	17 1,670,210
18 Total liabilities and fund balances or net assets (add line 16 and line 17)	18 1,670,210

19 Has there been any substantial change in the organization's assets or liabilities since the end of the period shown above? If "Yes," explain 19 ☐ Yes ☒ No

Part IV Officers, Directors and Trustees

List names, titles, and mailing addresses of all officers, directors, and trustees. For each person listed, state their total annual compensation, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet.

Name	Title	Mailing Address	Compensation Amount (annual actual or estimated)
Michael Scott Feeley	Lieutenant	555 West Temple Street Los Angeles, CA 90012	0
Margaret Romano	Chancellor	555 West Temple Street Los Angeles, CA 90012	0
Rita Liebelt	Treasurer	555 West Temple Street Los Angeles, CA 90012	0
Diane Grange	Secretary	555 West Temple Street Los Angeles, CA 90012	0
Cardinal Roger Mahony	Grand Prior	555 West Temple Street Los Angeles, CA 90012	0

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Part IV Officers, Directors and Trustees (continued)

Will any incorporator, founder, board member or other person(s) or entity:

- 1 Share any facilities with the organization? 1 ☐ Yes ☒ No

If "Yes," describe the facility and state any rents charged.

Name	Title	Facility Description	Address	Rent charged

- 2 Rent, sell, or transfer property to this organization? 2 ☐ Yes ☒ No

If "Yes," explain the parties involved and each transaction in detail.

Name	Title	Property Description	Value of Property	Type of Transaction

- 3 Be compensated for services other than performing as a board member or employee? 3 ☐ Yes ☒ No

If "Yes," explain services performed and monies received. Also list the name of other directors, indicating their blood or marriage/RDP relationship, if any, to the compensated directors.

Name	Title	Services Performed	Compensation	Relationship

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Part V History

- 1 List any previous California entity ID numbers assigned to the organization..... 1 ☒ None

--

- 2 Was this organization previously granted, denied, or revoked exemption by the Internal Revenue Service? 2 ☒ Yes ☐ No

If "Yes," complete the information below and provide a copy of any federal exemption determination letters received.

☒ Granted, IRC Section 501(c)3	☐ Denied	☐ Revoked
Date: 12-23-2015	Date:	Date:

- 3 a Was this organization previously granted, denied, or revoked exemption by California? 3a ☒ Yes ☐ No

If "Yes," complete the information below and provide a copy of any state determination letters received.

☒ Granted, R&TC Section 23701 d	☐ Denied	☐ Revoked
Date: 4-22-2016	Date:	Date:

- b Are you filing an abbreviated form FTB 3500 requesting reinstatement of a revoked tax-exempt status?
(See Instructions) 3b ☐ Yes ☒ No

- 4 Has the organization filed any federal returns? 4 ☐ Yes ☒ No

If "Yes," state the type of return (990 or 1120 series) and years filed.

--

Part VI Specific Activities

- 1 Does or will the organization participate in fund-raising activities? 1 ☒ Yes ☐ No

If "No," explain below the source of funds for the organization.

If "Yes," check all the fund-raising programs the organization conducts, or will conduct.

- | | |
|---|--|
| ☒ Mail solicitations | ☐ Phone solicitations |
| ☐ Email solicitations | ☒ Accept donations on the organization's website |
| ☒ Personal solicitations | ☐ Receive donations from another organization's website |
| ☐ Vehicle, boat, plane, or similar donations | ☐ Government grant solicitations |
| ☐ Foundation grant solicitations | ☒ Other |

Describe each fund-raising program. For each checked activity, describe the funds raised, how the activity is conducted, and for what specific purpose the funds will be used.

99% of the Lieutenancy's annual budget is funded by the members, either through annual contributions or gifts and legacies. 1% is income generated from investments. Contributions are solicited through the mail and in person. In addition, the Lieutenancy's website enables members to make donations to assist clergy members who wish to attend meetings that have a registration fee.

Except for a minimal amount in administrative costs, all funds raised by the Lieutenancy are used to support the Christian presence in the Holy Land.

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Part VI Specific Activities (continued)

- 2 a Does the organization conduct any gaming activities (bingo, raffles, etc)? 2a ☐ Yes ☒ No

If "Yes," describe the gaming activities.

- b Is gaming the organization's only activity? 2b ☐ Yes ☐ No

- 3 Does or will the organization lease any property? 3 ☐ Yes ☒ No

If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of the rental or lease agreement.

- 4 Does or will the organization publish, sell, or distribute any literature? 4 ☒ Yes ☐ No

If "Yes," describe the literature or attach samples. Include any internet sites.

The Lieutenancy distributes EOHSJ publications and newsletters, creates and publishes its own newsletters, and maintains a website: www.eohsjwesternusa.org. Samples of the publications are enclosed as Exhibit F.

- 5 Does or will the organization publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? 5 ☐ Yes ☒ No

If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.

- 6 Does or will the organization accept contributions of real property, conservation easements, closely held securities, intellectual property such as patents, trademarks, and copyrights, works of music or art, licenses, royalties, automobiles, boats, planes, or other vehicles, or collectibles of any type? 6 ☐ Yes ☒ No

If "Yes," describe each type of contribution, any conditions imposed by the donor in the contribution, and any agreements with the donor regarding the contribution.

- 7 Does or will the organization operate outside of the United States? 7 ☒ Yes ☐ No

If "Yes," (a) name the countries and regions within the countries in which the organization operates, (b) describe the operations in each country and region in which the organization operates, (c) describe how the operations in each country and region further the organization's exempt purpose.

The Western Lieutenancy is a constituent entity of EOHSJ, which supports the Christian presence in Israel, the Palestinian Territories, Jordan and Cyprus ("Holy Land"). To the extent that "operate" means maintaining oversight of funds granted to the Latin Patriarch (Archbishop of Jerusalem) and Roman Catholic organizations in the Holy Land, the Lieutenancy operates outside the United States. It does not itself engage directly in any activities in the Holy Land.

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Section D R&TC Section 23701d - Religious, charitable, scientific, literary, or educational organization

1 Check the box(es) below that best describes the organization.

- | | | | |
|---|---|--|---|
| ☐ Charitable | ☒ Church | ☐ Credit Counseling | ☐ Other type of organization |
| ☐ Educational | ☐ School | ☐ Testing for public safety | |
| ☐ Prevent cruelty to children or animals | ☐ Hospital, Medical Center | ☐ Literary | |
| ☒ Religious | ☐ Scientific | ☐ Qualified sports organization | |

Describe how the organization qualifies for tax-exempt status as the type of organization checked above.

The Lieutenancy is a constituent member of a Roman Catholic organization that has been established and is directed by the Holy See. The Lieutenant is appointed by EOHSJ's Grand Master, who is a prelate of the Church. Assisted by the Lieutenancy's Grand Prior, who is also a member of the Church's clerical hierarchy, the Lieutenant has sole administrative authority over the Lieutenancy. All members, clergy and lay, must be practicing Roman Catholics.

2 Has the organization received or expect to receive 10% or more of its assets from any organization or group of affiliated organizations (affiliated through stockholding, common ownership, or otherwise), any individuals, or members of a family group (brother or sister whether whole or half blood, spouse/RDP, ancestor or lineal descendant)? 2 ☐ Yes ☒ No

If "Yes," explain.

3 Does the organization attempt to influence legislation? 3 ☐ Yes ☒ No

If "Yes," explain how the organization attempts to influence legislation.

4 Does the organization support or oppose candidates in political campaigns in any way? 4 ☐ Yes ☒ No

If "Yes," explain.

5 Does the organization hold, or plan to hold, 10% or more of any class of stock or 10% or more of the total combined voting power of stock in any corporation? 5 ☐ Yes ☒ No

If "Yes," explain.

- 6 a Does the organization operate as a church? 6a ☒ Yes ☐ No
If "Yes," complete Schedule A, Churches, on side 21.
- b Is the organization's main function to provide hospital or medical care? 6b ☐ Yes ☒ No
If "Yes," complete Schedule B, Hospitals, on side 23.
- c Is the organization a credit counseling organization? 6c ☐ Yes ☒ No
If "Yes," complete Schedule C, Credit Counseling Organizations, on side 25.

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Schedule A - Churches

Complete Schedule A only if the organization answered "Yes" to Specific Question Section D, Question 6a.

- 1 Has a place of worship been established? 1 ☐ Yes ☒ No

If "Yes," at what address? Who is the legal owner of the property? Other property use?

If no, explain where religious services are held.

Religious services are held throughout the Lieutenancy, in the nine arch/diocese which fall within the territory covered by the Lieutenancy.

- 2 Does the organization have a regular congregation or conduct religious services on a regular basis? 2 ☒ Yes ☐ No

If "Yes," how many usually attend the regular worship services? How often are religious services held?

If no, explain.

The numbers vary from a dozen or so at monthly Rosary gatherings to approximately 800 at the annual members' meetings.

- 3 Explain the background and training of the religious leaders.

The Grand Prior is the religious leader of the Lieutenancy and is always appointed from among the hierarchy of the Roman Catholic Church. Currently, the Grand Prior is Cardinal Roger Mahony. He will be succeeded by the Roman Catholic Archbishop of Los Angeles, Jose H. Gomez in October 2016.

- 4 Will income be received from incorporators, ministers, officers, directors, or their families? 4 ☐ Yes ☒ No

If "Yes," explain, including dollar amounts received.

- 5 Will any founder, member, or officer take a vow of poverty? 5 ☒ Yes ☐ No

If "Yes," explain.

Certain members of the Lieutenancy are religious priests or brothers who, through their religious order, take a vow of poverty.

- 6 Will any founder, member, or officer transfer personal assets to this organization, like a home, automobile, furnishings, business, or recreational assets, etc., that will be made available for the personal use of the donors? 6 ☐ Yes ☒ No

If "Yes," explain.

Schedule A Churches continued

Organization Name: Western USA Lieutenancy of the Equestrian Order of the Ho Corp Number/SOS file number: _____

Schedule A - Churches (continued)

- 7 Will any founder, member, or officer assign or donate income to the organization that will be used to pay their own personal salary, living allowance, or that will result in any other personal benefit (such as food, medical expenses, clothing, insurance, etc.)? 7 ☐ Yes ☒ No
If "Yes," explain.

- 8 Does the organization have a written creed, statement of faith, or summary of beliefs? 8 ☒ Yes ☐ No
If "Yes," explain.

Yes. The Lieutenancy is a Roman Catholic organization within that faith tradition. The summary of beliefs is set forth in the Catechism of the Roman Catholic Church, available at http://www.vatican.va/archive/ENG0016/_INDEX.HTM

- 9 Do the religious leaders conduct baptisms, weddings, funerals, etc? 9 ☒ Yes ☐ No
If "Yes," explain.

Although baptisms and weddings of members are relatively rare, the Grand Prior and other clergy members of the Lieutenancy celebrate funeral masses for the members.

- 10 Does the organization ordain, commission, or license ministers or religious leaders? 10 ☐ Yes ☒ No
If "Yes," describe.

EXHIBIT E



State of California

Franchise Tax Board

PO Box 1286

Rancho Cordova CA 95741-1286

WESTERN USA LIEUTENANCY OF THE EQUESTRIAN ORDER OF THE
HOLY SEPUL
555 WEST TEMPLE ST
LOS ANGELES CA 90012

Date: 06.10.16
Case: 26560605452151723
Case Unit: 26560605452151726
In reply refer to: 760:SRJ:F120

Regarding : **Exemption Application - Follow-Up Notice 3500A**
Organization's Name : WESTERN USA LIEUTENANCY OF THE EQUESTRIAN ORDER OF THE HOLY SEPUL
CCN : 8120725

We have not received information we requested on **04.25.2016**. We enclosed a copy of the notice we sent previously. We need the information before we can acknowledge your tax-exempt status.

The organization must provide the requested information within 30 calendar days of this notice date. To ensure proper handling, attach a copy of this letter to the front of the organization reply and mail to:

EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

We will deny the organization's application if we do not receive a reply by the required date.

If there are any questions, call the telephone number below.

Exempt Organizations Unit
Telephone: 916.845.4171
Fax: 916.843.2446

cc: ROSA CUMARE



State of California

Franchise Tax Board

PO Box 1286

Rancho Cordova CA 95741-1286

Date: 06.10.16

In reply refer to: 760:SRJ:F120

ROSA CUMARE
301 NORTH LAKE AVE STE 810
PASADENA CA 91101

Regarding: Account Number: 8120725
Taxpayer's Name: WESTERN USA LIEUTENANCY OF THE EQUESTRIAN
ORDER OF THE HOLY SEPUL

See the enclosed document(s).

EXHIBIT F



State of California
Franchise Tax Board
PO Box 1286
Rancho Cordova CA 95741-1286

WESTERN USA LIEUTENANCY OF THE EQUESTRIAN ORDER OF THE
HOLY SEPUL
555 WEST TEMPLE STREET
LOS ANGELES CA 90012

Date: 11.01.16
Case: 30830617021472636
Case Unit: 30830617021472640
In reply refer to: 760:VMD:F120

Regarding : **Tax-Exempt Status**
Organization's Name : WESTERN USA LIEUTENANCY OF THE EQUESTRIAN ORDER OF THE HOLY
SEPUL
CCN : 8120725
Purpose : Church
R&TC § : 23701d
Form of Organization : Unincorporated Association
Accounting Period Ending : 12/31
Tax-Exempt Status Effective : 09/16/1973

Exempt Determination Letter

We have determined the organization is tax-exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section (§).

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

We have based our decision on the information submitted and the assumption that the organization's present operations will continue unchanged or conform to those proposed in the organization's application. In order for us to determine any affect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

Our determination may no longer be applicable, if these changes occur:

- Material facts or circumstances relating to the organization application.
- Relevant statutory, administrative, or judicial case law.
- Federal interpretation of federal law in cases where our decision was based on such interpretation.

It is the organization's responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of R&TC §21012(a)(2).

For filing requirements, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to ftb.ca.gov and search for **1068**.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at boe.ca.gov.

Virginia M. Davis-Bell
Telephone: 916.845.4171
Fax: 916.843.6197

cc: ROSA M C CUMARE



State of California
Franchise Tax Board
PO Box 1286
Rancho Cordova CA 95741-1286

Date: 11.01.16

In reply refer to: 760:VMD:F120

ROSA M C CUMARE
301 NORTH LAKE AVE STE 810
PASADENA CA 91101

Regarding:	Account Number:	8120725
	Taxpayer's Name:	WESTERN USA LIEUTENANCY OF THE EQUESTRIAN ORDER OF THE HOLY SEPUL

See the enclosed document(s).

PROOF OF SERVICE

I am employed in the County of San Bernardino, State of California; I am over the age of 18 years and am not a party to the within action. My business address is 204 North San Antonio Avenue, Ontario, California 91762.

On **September 29, 2025**, I served the foregoing document(s) described as:

**DECLARATION OF ROBERT SPITZ IN SUPPORT OF PLAINTIFFS'
OPPOSITION TO DEFENDANT MARGARET ROMANO'S DEMURRER
TO FIRST AMENDED COMPLAINT**

on all other interested parties and/or their attorney(s) of record to this action by placing a true copy thereof in a sealed envelope as follows:

David Colella, Esq. Fullerton, Lemann, Schaefer & Dominick LLP P.O. Box 1271 San Bernardino, CA 92402-1271 dColella@flsd.com	Attorneys for Defendants, THE ROMAN CATHOLIC BISHOP OF SAN BERNARDINO
Michele B. Friend, Esq. Offit Kurman 445 South Figueroa Street, 18 th Floor Los Angeles, CA 90071 michelle.friend@offitkurman.com	Attorney for Defendants, THE ROMAN CATHOLIC ARCHBISHOP OF LOS ANGELES, ARCHBISHOP JOSÉ H. GOMEZ, and CARDINAL ROGER MAHONY
Paul Rigali, Esq. Larson LLP 555 South Flower Street, 30th Floor Los Angeles, CA 90071 prigali@larsonllp.com	Attorney for Defendants, MARGARET ROMANO, and WESTERN LIEUTENANCY OF THE EQUESTRIAN ORDER OF THE HOLY SEPULCHRE OF JERUSALEM.
Frances M. O'Meara, Esq. WOOD, SMITH, HENNING & BERMAN LLP 10960 Wilshire Blvd., 18 th Floor Los Angeles, CA 90024 fomeara@wshblaw.com	Attorneys for Defendant, ROSA CAMARE

☐ **BY MAIL:** I am a resident of, or employed, in the county where the mailing occurs; I am over the age of 18 years and am not a party to the cause. I am readily familiar with the business' practice for collection and processing of correspondence for mailing with the United States Postal Service. The correspondence will be deposited with the United States Postal Service this same day in the ordinary course of business. The address(es) shown above is(are) the same as shown on the envelope. The envelope was placed for deposit in the United States Postal Service in Ontario, California. The envelope was sealed and placed for collection and mailing with first-class prepaid postage on that date following ordinary business practices. Service made pursuant to CCP §1013A(3), upon motion of a party served, shall be presumed invalid if the postal cancellation date or postage meter date on the envelope is more than one day after the date of deposit for mailing contained in the affidavit.

1 [X] **BY ELECTRONIC MAIL (EMAIL):** I caused the above-referenced documents to be
2 served and transmitted via electronic mail from my electronic notification address to the
3 electronic notification address of the parties indicated on this Proof of Service, pursuant to
California Rules of Court, Rule 2.306 and Code of Civil Procedure section 1013. The documents
were served electronically and the transmission was reported without error.

4 [X] **STATE** I declare under penalty of perjury under the laws of the State of
5 California, that the foregoing is true and correct.

6 Executed on September 29, 2025, at Ontario, California.

Kelly Branch

Kelly Branch