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**SUPERIOR COURT OF THE STATE OF CALIFORNIA**

**COUNTY OF SAN BERNARDINO**

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| BENJAMIN SERYANI A/K/A BENJAMIN SEMAAN SIRYANI an Individual, and SYNERGY SELECT ONE, LLC, an Indiana Limited Liability Corporation doing business in California,<br><br>Plaintiffs,<br>v.<br>The Holy See A/K/A Vatican City State (HS/VCS) A/K/A Vatican Nation American University of Madaba Inc.; American University of Madaba Company; American University of Madaba Campus, Board of Trustees; Latin Patriarchate of Jerusalem; Latin Patriarchal Vicariate Ecclesiastical Court;Vatican Foundation St. 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,<br><br>Defendants. | CASE NO.: CIVDS1925212<br><br>OPPOSITION TO DEFENDANT ROSA M.C. CUMARE'S SPECIAL MOTION TO STRIKE<br><br><u>Hearing</u><br><br>Date: October 10, 2025<br><br>Time: 9:00 a.m.<br><br>Dept.: S-36 |

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### I. INTRODUCTION

This opposition addresses Defendant Rosa M.C. Cumare's Special Motion to Strike, which erroneously characterizes regulatory compliance fraud as protected litigation advocacy. The First Amended Complaint ("FAC") pleads only her direct participation in regulatory fraud: false exemption filings under penalty of perjury, misclassification of the Western Lieutenancy of the Equestrian Order of the Holy Sepulchre of Jerusalem's (WL) status as a "church," and concealment of financial records from regulators. The FAC does not chill protected speech.

All of Cumare's alleged acts occurred in 2015 and 2016, nearly a decade before this FAC was filed in 2025. None relates to her involvement in this litigation, any other litigation, or any exercise of free speech or petitioning activity. The FAC describes conduct that constitutes felony misconduct under Penal Code § 115(a) and statutory fraud under the Government and Corporations Codes. Such acts are not protected speech.

The gravamen of the FAC and all allegations concerning Cumare is her misrepresentation of the factual basis for the nonprofit status of both her client and her own organization, WL. Acting as WL's "Legal Consultant" and as a governance officer, she personally prepared, signed, and submitted WL's 2016 Form 3500 (Ex.B) to the Franchise Tax Board ("FTB") under penalty of perjury. That filing directly contradicted the IRS's December 2015 ruling (Ex. A ) that classified WL as a public charity and not a church. (FAC ¶¶ 143–145; Ex. 1.) Cumare swore under penalty of perjury that WL was a church mere weeks after receiving the IRS letter denying that classification as a church. The FTB relied on her sworn misrepresentation in granting WL a church exemption.

Cumare's motive is clear. She received FTB notice that WL would be required to pay seventeen years of back taxes and penalties if as a public charity. Knowing that the only way to avoid this liability was to claim WL was a church, she filed the false application. (FAC ¶ 145; Ex. 1.)

This sequence the IRS denial, the FTB demand, Cumare's false June 2016 filing, and the FTB's reliance frames her liability as a direct participant in the enterprise described in the FAC. Her conduct gave WL the false cloak of church exemption, shielding its operations from Attorney General oversight while it raised more than $1 million annually for a foreign entity not qualified for exemption.

False regulatory filings under penalty of perjury are not protected by Code Civ. Proc. §425.16(e). Illegal acts are categorically excluded under Flatley v. Mauro (2006) 39 Cal.4th 299, 315.

They have never been the subject of any public discourse. Filing a tax-exemption form is no more "public debate" than filing a tax return.

Cumare identifies four FAC passages as the basis for her motion, but each concerns regulatory misconduct, not protected advocacy:

FAC ¶ 21 alleges she acted "within the scope of her legal role." The context is her role as WL governance officer and fundraiser, not courtroom advocacy.

FAC ¶ 50 alleges she instructed WL to withhold the IRS determination from regulators. This is concealment from state officials, not discovery in this case.

FAC ¶¶ 56, 146–147 alleges she prepared and filed false Form 3500 with the FTB under penalty of perjury is a regulatory filing, analogous to a tax return, not a court pleading.

FAC ¶¶ 91–92 alleges she advised WL to misclassify its structure as a church which is a misrepresentation to regulators for tax advantage, not litigation strategy.

The challenged conduct is regulatory misconduct, not protected advocacy or public discourse. The Anti-SLAPP motion must be denied at Step One. "A claim may be struck only if the speech or petitioning activity itself is the wrong complained of." Park v. Board of Trustees (2017) 2 Cal.5th 1057, 1063

## II. FACTUAL BACKGROUND

A. Cumare's Dual Role: Governance Officer and "Legal Consultant," Not Just Outside Counsel

The FAC alleges Rosa M.C. Cumare operated in a dual capacity for the Western Lieutenancy ("WL"): (1) as attorney, and (2) as a WL Area Council officer/"Legal Consultant." In that governance role, she personally prepared, signed, and submitted WL's exemption filings to state and federal regulators under penalty of perjury. (FAC ¶¶ 21, 143, 247.) This dual status gave her both operational control and fiduciary obligations under Corp. Code § 10010 and Gov. Code § 12591.1(b). Her alleged liability here does not arise from defending depositions or making objections in this case; it arises from direct, operational conduct as a governance fiduciary who executed misclassifications in regulatory filings.

The undisputed sequence of events is shown in the following Exhibits attached to his opposition:

• Ex. A. In a letter dated November 23, 2015 the IRS notified WL that because it had decided to change its group tax exempt status which had been originally granted under the Conference of Bishops it was required to submit additional information to the IRS to qualify as a church.

• Ex. B On December 23, 2015, the IRS issued a certified Determination Letter stating, verbatim: "You are recognized as a public charity described in IRC § 170(b)(1)(A) **(vi)**. WL was not classified as a church or association of churches, which is a different category: IRC § 170(b)(1)(A)**(i)**. (FAC ¶ 144; Ex. 1, pp. 46–47.)

• Ex. C After the IRS's public-charity classification, the California Franchise Tax Board ("FTB") notified WL through Cumare by letter dated April 25, 2016 (Ex. C), that WL was required to file 17 years of Form 100 corporate tax returns (1997–2015) and pay associated taxes and penalties. (FAC ¶ 145.) This created immediate and substantial back-tax exposure for WL. This April 25, 2016 from the FTB shows that it reviewed WL's recent application after the IRS determination letter and demanded 17 years of back returns and penalties because WL did not qualify as a church. This letter required WL to file a Form 3500A application for tax exempt status as a public charity - just as the IRS had determined.

• Ex. D This is the June 9, 2016 Form 3500 Exemption Application that Cumare filed and signed this form under penalty of perjury claiming that WL is a church, six months after the IRS had determined that it did not qualify as a church. Cumare makes no reference in this application regarding the prior IRS determination and conceals this information from the FTB.Facing the FTB's back-tax demand, WL through Cumare did not submit the Form 3500A (as a public-charity) and by a new Exemption Application dated June 9, 2016, using Form 3500 claimed thatWL was a "church." (FAC ¶¶ 105, 143–145, 247.) That submission was sworn under penalty of perjury and is directly contradicted the IRS' December 2015 ruling. This is a core operational misrepresentation pled against Cumare and constitutes a false instrument under Penal Code § 115(a). This sequence IRS denial (Dec. 2015), FTB deficiency (Apr. 2016), Cumare's false Form 3500 under penalty of perjury (Jun. 2016), and FTB reliance (Nov. 2016) is fixed by certified records (FAC ¶¶ 144–145; Ex. 1, pp. 35–37, 46–47).

• Ex. E This is the June 10, 2016 FTB letter reminding WL that it must file the Form 3500A application for tax exempt status as a public charity.

• Ex. F This is the November 1, 2016 letter in which the FTB grants WL a tax exemption in the category of a church, relying on the false representations under penalty of perjury in Cumare's Form 3500 filing (Ex. D).

As pled in the FAC, the November 2016 FTB church determination procured by Cumare's filing allowed WL to operate under a false cloak of church exemption and thereby avoid:

• Registration with the California Attorney General (Gov. Code § 12585);

• Annual reports to the AG (Gov. Code § 12586; 11 CCR §§ 300–307);

• IRS Form 990 filings required of public charities.

Instead of properly registering as a public charity, WL has continued to solicit and collect approximately more than $1 million annually from California donors and funnel those funds to the Grand Magisterium in Rome, evading California and federal oversight. (FAC ¶¶ 117–118, 202–204.) These ongoing noncompliance effects are pled as a direct result of Cumare's misrepresentations to the FTB.

Since November 2016, WL has failed to register with the AG (Gov. Code § 12585), file annual reports (§ 12586), or file any Form 990 financial statements. Instead, under the legal guidance of Cumare, it has continued to raise and funnel over $1 million per year to Rome. (FAC ¶¶ 117–118, 202–204.) This continuing conduct demonstrates an ongoing pattern of concealment and regulatory violation.

FAC Paragraph 50 alleges Cumare caused WL to withhold the IRS letter from California regulators so that they would misclassify WL as a church. This prevented the Attorney General from discovering and enforcing WL's commercial fundraising obligations. This is not "discovery" abuse within this litigation; it is regulatory concealment fraudulent withholding of documents from state oversight.

## III. ANTI-SLAPP MOTION ALLEGATIONS DO NOT INVOLVE PROTECTED ACTIVITY

The Cumare motion identifies the following paragraphs as evidence of protected speech:

<u>Paragraph 21.</u> Cumare emphasizes that the FAC alleges she acted "within the scope of her legal role" as attorney for WL. But this paragraph of the FAC makes no mention of her being "a lawyer." It

alleges only that she participated in and ratified in-person fundraising, donor outreach, financial transfers, and fraudulent solicitations in California while acting within the scope of her fiduciary, ecclesiastical, or legal roles on behalf of WL. (FAC ¶ 21.) Cumare seizes on the phrase "legal role" to argue her conduct was protected advocacy. The FAC shows otherwise. It pleads that Cumare held a dual role—not just outside counsel, but also a WL governance officer and "Legal Consultant." (FAC ¶¶ 143, 247.) In that capacity she personally prepared, signed, and submitted regulatory filings under penalty of perjury. Those acts are operational misrepresentations to government regulators, not courtroom advocacy. Being an attorney does not cloak such conduct with Anti-SLAPP protection. (Flatley v. Mauro (2006) 39 Cal.4th 299, 316–317 [illegal acts are categorically excluded].)

Paragraph 50. Cumare claims this paragraph accuses her of instructing WL leadership to withhold records in litigation discovery. That is not what the FAC pleads. Paragraph 50 describes her role in filing the false 2016 Form 3500 that concealed WL's true fundraising status, which in turn caused WL to withhold required financial disclosures from the Attorney General. This is obstruction of regulatory discovery by state officials, not litigation discovery in this case. Misrepresenting WL as a "church" to regulators in 2016 is not protected advocacy under § 425.16(e).

Paragraph 56 and Paragraphs 146–147. Cumare highlights allegations that she prepared and filed false statements with the FTB as WL's counsel. By her own description, these were regulatory submissions, not litigation pleadings. Filing a Form 3500 under penalty of perjury is an operational act, not protected petitioning. False statements made to a government agency to obtain a benefit are categorically excluded from Anti-SLAPP protection. (Flatley, supra, 39 Cal.4th at 316–317 [illegal acts not protected]; Kibler v. Northern Inyo Hospital (2006) 39 Cal.4th 192, 199 [protected activity must further petition or free speech rights, not regulatory fraud].)

Paragraphs 91–92. Cumare highlights allegations that she advised WL leadership on how to structure and classify WL for tax and regulatory filings. The FAC makes clear this was not neutral "legal advice," but specific misclassification of WL as a church that obstructed the Attorney General's ability to regulate WL's fundraising and reporting obligations. This conduct is operational misrepresentation, not protected petitioning. It was a private compliance act with regulators, not public discourse. "It is not enough that the statement refer to a subject of widespread public interest; the statement must in some manner itself contribute to the public debate." FilmOn.com v. DoubleVerify, Inc. (2019) 7 Cal.5th 133, 150.) Because the misclassification directly contradicted the IRS's 2015 determination, it facilitated regulatory fraud, conduct categorically excluded from Anti-SLAPP protection. (Flatley, supra, 39 Cal.4th at 316–317)

None of these paragraphs contain protected speech. Each paragraph Cumare cites refers to misrepresentations to regulators and concealment of WL's fundraising activity in 2016. None involve statements in court, litigation discovery, pre-litigation communications or petitioning of any kind in a public forum. Because the FAC's causes of action arise from unprotected operational fraud—not protected petitioning Cumare cannot satisfy Step One of the Anti-SLAPP analysis.

## IV. ARGUMENT

### A. Legal Standard for Anti-SLAPP Motions

California's Anti-SLAPP statute, Code of Civil Procedure § 425.16, establishes a two-step burden-shifting process. (Equilon Enterprises v. Consumer Cause, Inc. (2002) 29 Cal.4th 53, 67.)

Step One (Defendant's burden). The moving party must make a threshold showing that the challenged cause of action arises from conduct falling within one of the four categories of protected activity in §425.16(e). "Section 425.16(b)(1) applies only to "causes of action" that "arise from allegations of protected speech or petitioning." (Baral v. Schnitt (2016) 1 Cal.5th 376, 381.

"The defendant's act underlying the plaintiff's cause of action must itself have been an act in furtherance of the right of petition or free speech." (City of Cotati v. Cashman (2002) 29 Cal.4th 69, 78.) The focus is on "what the defendant's activity is that gives rise to his or her asserted liability and whether that activity constitutes protected speech or petitioning." (Navellier v. Sletten (2002) 29 Cal.4th 82, 92.) "It is not enough that the statement refer to a subject of widespread public interest; the statement must in some manner itself contribute to the public debate." (Wilbanks v. Wolk (2004) 121 Cal.App.4th 883, 898. A "defendant whose assertedly protected speech or petitioning activity was illegal as a matter of law and therefore unprotected…cannot use the anti-SLAPP statute to strike the plaintiff's complaint." (Flatley v. Mauro (2006) 39 Cal.4th 299, 305.) Where the gravamen is illegal conduct, Anti-SLAPP protection does not apply at all. The FAC alleges Cumare's Form 3500 filing contained false statements under penalty of perjury - something that is illegal, especially for an attorney.

Thus, none of the actions of Cumare alleged in the FAC contributed to the public debate or were part of any ongoing litigation; rather, they were fraudulent or illegal acts that are outside the scope of Anti-SLAPP. Her acts were not protected speech or petitioning activity. These filings were not litigation-related communications. The filing did not involve a public issue and are not protected under the anti-SLAPP statute. Even "Litigation-related communications that did not involve a public issue would not be protected under the anti-SLAPP statute. . " Flatley at 323 The FTB filings were not related to any litigation at the time they were made. The fact that these filings are being used as evidence does not make them litigation-related communications, since they were not communicated to Plaintiffs at the time they were filed.

**Step Two (Plaintiffs' burden).**

This California Supreme Court case fully describes Plaintiff burden:

> "We have described this second step as a 'summary-judgment-like procedure' ... The court does not weigh evidence or resolve conflicting factual claims. Its inquiry is limited to whether the plaintiff has stated a legally sufficient claim and made a prima facie factual showing sufficient to sustain a favorable judgment. It accepts the plaintiff's evidence as true... 'claims with the requisite minimal merit may proceed.'" (Baral v. Schnitt (2016) 1 Cal.5th 376, 384–385, quoting Oasis West Realty, LLC v. Goldman (2011) 51 Cal.4th 811, 820, and Navellier, 29 Cal.4th at 94.)

Accepting all of the evidence alleged in the verified FAC as true, Plaintiffs have made a prima facie factual showing sufficient to sustain a favorable judgment.

**B. Cumare's Reasons for Claiming Her Actions Are Protected Speech**

Cumare cites cases holding that an attorney's litigation advocacy can constitute protected activity under Code Civ. Proc. § 425.16. None of those authorities governs here. Each of the cases she relies upon involved conduct occurring in the course of an actual judicial proceeding or acts directly connected to those proceedings while they were pending. By contrast, the FAC alleges that Cumare engaged in false regulatory filings and misclassifications under penalty of perjury nearly a decade before this litigation was ever filed. Those are false and fraudulent acts, not litigation advocacy. They fall categorically outside §425.16(e). The mere fact that Plaintiffs now seek to hold Cumare liable for her past misconduct does not transform those 2015–2016 regulatory frauds into "acts in connection with" this litigation. Anti-SLAPP protection does not reach backwards in time to immunize fraudulent, perjury-backed filings with tax authorities that long pre-dated the filing of this action.

The following are cases cited in the motion, but each fails to support the motion's claims:

Kolar v. Donahue, McIntosh & Hammerton (2006) 145 Cal.App.4th 1532

Cumare claims that this case hold that an Attorney's advice and litigation strategy on behalf of a client is protected petitioning activity. Plaintiffs do not disagree with that holding.

• This case is inapplicable. Kolar concerned advice and representation in pending litigation. The FAC here does not challenge Cumare's litigation tactics or legal advice in this litigation. It challenges her 2016 Form 3500 filing with the FTB under penalty of perjury, that was false in light of the IRS determination letter dated December 23, 2015. That was a regulatory misrepresentation years before any litigation. It was not litigation advocacy. It was a regulatory fraud. Kolar does not convert false compliance filings into protected petitioning.

Cabral v. Martins (2009) 177 Cal.App.4th 471

Cumare claims that this case applies as it holds that filing motions and pleadings in court is protected. Plaintiffs do not disagree with that holding.

• This case is inapplicable. Cabral involved actual pleadings and statements filed within judicial proceedings. Here, the filings at issue are tax-exemption forms submitted to the FTB—the equivalent of a tax return. Such filings are not pleadings in court, nor "statements before a judicial body" under §425.16(e)(1).

Rusheen v. Cohen (2006) 37 Cal.4th 1048

Cumare claims that this case applies as it holds that post-judgment collection activity (e.g., writs of execution) is protected as an act in furtherance of petitioning rights. Plaintiffs do not disagree.

• However, this case is inapplicable. Rusheen involved use of the judicial process to enforce a judgment. Filing Form 3500 was not seeking judicial relief; it was a sworn statement under penalty of perjury to secure a tax benefit. Compliance filings with regulators are not petitioning acts under §425.16(e)(1).

Dowling v. Zimmerman (2001) 85 Cal.App.4th 1400

Cumare claims that this case applies as it holds that Attorneys' litigation conduct, including statements in pleadings, falls under § 425.16(e).

• This case is inapplicable. Dowling was limited to statements made in pleadings and motions before a court. Plaintiffs do not challenge Cumare's pleadings here. This motion is the first pleading she has made. Cumare was never involved in any pleadings, motions or discovery prior to the FAC. Her only involvement was representing the officers of WL in their depositions. In no way does the FAC have anything to do with Cumare's prior representation of WL officers in their depositions. No mention of this role is made in the FAC. The FAC targets false exemption filings with the FTB and misclassification advice to WL leadership, having nothing to do with pleadings before a court.

Other "intra-church" or "public interest" cases she cites are Terry v. Davis Community Church and Grenier v. Taylor)

Cumare claims that these cases apply as they hold that Internal church communications are protected speech on matters of public interest.

• These cases are inapplicable. The filings at issue here are not intra-church communications but sworn statements to state and federal regulators under penalty of perjury. "It is not enough that the statement refer to a subject of widespread public interest; the statement must in some manner itself contribute to the public debate." (Wilbanks, supra, 121 Cal.App.4th at 898) In fact, the statute defines public speech to only include:

> "(1) any written or oral statement or writing made before a legislative, executive, or judicial proceeding, or any other official proceeding authorized by law; (2) any written or oral statement or writing made in connection with an issue under consideration or review by a legislative, executive, or judicial body, or any other official proceeding authorized by law; (3) any written or oral statement or writing made in a place open to the public or a public forum in connection with an issue of public interest; or (4) any other conduct in furtherance of the exercise of the constitutional right of petition or the constitutional right of free speech in connection with a public issue or an issue of public interest." (§ 425.16, subd. (e).)

Form 3500 filing that was prepared and sworn to under penalty of perjury by Cumare then filed with the FTB does not fit into any of these categories. It was not filing in a proceeding, it was not under consideration or review in any official proceeding at the time, it was not revealed in any public forum and not in the exercise of free speech in connection with any issue of public interest.

C. Regulatory Filings Are Not Statements in an Official Proceeding

Cumare attempts to characterize her 2016 Form 3500 filings as "statements before an official proceeding" under § 425.16(e)(1)–(2). That effort fails because the statute and case law distinguish between participating in an actual proceeding where there is a structured hearing or adjudicatory process and merely submitting paperwork. In Kibler v. Northern Inyo County Local Hospital Dist. (2006) 39 Cal.4th 192, 200, the Supreme Court explained why hospital peer review qualified: it is governed by statute, involves quasi-judicial hearings, and is subject to judicial review by administrative mandamus. In short, the "proceeding" in Kibler was not the filing of a form it was the hearing process with evidentiary safeguards and review.

By contrast, Cumare's Form 3500 submission was a compliance filing, functionally indistinguishable from filing a false tax return. It triggered no hearing, no adjudication, and no statutory review mechanism. The wrong alleged is the act of filing a false instrument, a felony under Penal Code § 115(a), not participation in a quasi-judicial proceeding. Thus, while Kibler confirms that peer-review hearings qualify as official proceedings, Cumare's filings do not. A filing is not a proceeding. Only when there is a hearing process with adjudicatory characteristics does § 425.16(e)(1)–(2) apply. Moreover, even if the Form 3500 had been filed "in connection with" an official proceeding, the sworn falsity removes it from protection under Flatley (39 Cal.4th at 317).

**D. Additional Reasons This Is Not Protected Speech**

1. "Church status as a public issue" fails.

Cumare attempts to recast her 2016 regulatory filings as protected activity by claiming they concern the "public issue" of whether WL qualifies as a church. She offers no evidence of any public debate regarding WL's status as a church. The act alleged is a sworn regulatory filing, not participation in public debate. Critically, "the defendant's act underlying the plaintiff's cause of action must *itself* have been an act in furtherance of the right of petition or free speech." (*City of Cotati v. Cashman* (2002) 29 Cal.4th 69, at p. 78. Here, the wrong is filing a false instrument, which under Flatley is not protected speech or an act of petitioning.

2. FilmOn bars her argument

Even if religion is broadly a matter of public interest, FilmOn requires that the court to "examine whether a defendant—through public or private speech or conduct—participated in, or furthered, the discourse that makes an issue one of public interest." FilmOn.com Inc. v. DoubleVerify Inc., 7 Cal.5th 133 (2019). (7 Cal.5th at 149–152.) Cumare's Form 3500 was a private filing delivered to a regulator, functionally like a tax return.

3. *Terry* and *Grenier* are inapposite.

Those cases involved communications to congregants or the public about church matters that involved community discussion. A secret compliance filing with the FTB is the opposite: it contained information that was concealed from the public. The filing did not contribute to public debate.

4. Flatley forecloses illegal filings.

Even if the Court indulged Cumare's "public issue" framing, knowingly submitting a false instrument is a felony. (Pen. Code § 115(a).) Flatley holds that illegal activity as a matter of law cannot be the basis for Anti-SLAPP protection. (39 Cal.4th at 316–317.)

**E. Litigation Privilege and Common-Interest Privilege Are Inapplicable**

Civil Code § 47(b) applies to communications made in judicial or quasi-judicial proceedings to achieve the objects of the litigation.

> "The usual formulation is that the privilege applies to any communication (1) made in judicial or quasi-judicial proceedings; (2) by litigants or other participants authorized by law; (3) to achieve the objects of the litigation; and (4) that have some connection or logical relation to the action." (Silberg v. Anderson (1990) 50 Cal.3d 205, 212.)

Compliance filings with regulators are not judicial or quasi-judicial proceedings.

Cumare's attempt to use Civil Code § 47(c) fails because government filings are not intra-member communications relating to a matter of public interest. This goes back to Cumare's incorrect interpretation of Paragraph 50 of the FAC. The term legal discovery is not referring to any litigation discovery in this case. This is just an effort by Cumare to misconstrue the FAC to find a pigeonhole somewhere. She knows that there has been no written discovery of any kind to her or to the Western Lieutenancy in this case. There were only two depositions taken with Margaret Romano and Bradley. No deposition was taken of Ms. Cumare. The term "legal discovery" in Paragraph 50 of the FAC refers to the fact that Cumare intentionally concealed the true nature of WL so that it would not be discovered by the Attorney General and create an enforcement action for the payment of taxes. The term has been taken out of context in the motion to imply discovery in the litigation. However, Cumare has never responded personally to any "legal discovery" in this lawsuit as she has not been a party before the FAC.

Case law makes it clear that the Anti-SLAPP statute may not be used to shield criminal fraud or false documents. The fact that a false document is later used in a civil proceeding as evidence of fraud does not convert it into protected petitioning activity. As the Court of Appeal held: "The statements or writings in question must occur in connection with 'an issue under consideration or review' in the proceeding." (Paul v. Friedman (2002) 95 Cal.App.4th 853, 866.) Defendant has cited nothing demonstrating that the Anti-SLAPP law embraces such actions.

> "If we protect the reports and claims under section 425.16 because they eventually could be used in connection with an official proceeding, we would effectively be providing immunity for any kind of criminal fraud so long as the defrauding party was willing to take its cause to court. . . . The statements or writings in question must occur in connection with 'an issue under consideration or review' in the proceeding." Paul v. Friedman (2002) 95 Cal.App.4th 853, 866

Defendant has cited nothing that demonstrates the anti-SLAPP law embraces such actions.

**F. Civil Code § 1714.10 Is Not Properly Before the Court on This Motion**

To the extent Cumare seeks to invoke Civil Code § 1714.10, that statute is a demurrer-type gatekeeping provision directed at bare attorney-client conspiracy claims. It has no role in the Step-One Anti-SLAPP analysis. Plaintiffs' claims against Cumare are based on her own direct acts—filing a false Form 3500 under penalty of perjury, misclassifying WL's status, and concealing material information from regulators—not on a bare conspiracy theory. Even if § 1714.10 were implicated, both statutory exceptions apply: she owed an independent duty of candor to the IRS and FTB (§ 1714.10(b)(1)) and sought pecuniary advantage by shielding WL from millions in back taxes (§ 1714.10(b)(2)). The Court should therefore disregard Cumare's attempt to inject this unrelated issue into the motion.

**G. Step Two: Plaintiffs Demonstrate a Probability of Prevailing**

Even if the Court were to conclude that Cumare's conduct falls within § 425.16(e), Plaintiffs easily meet their Step Two burden. At this stage, Plaintiffs need only demonstrate "minimal merit." (Navellier v. Sletten (2002) 29 Cal.4th 82, 89.) The Court does not weigh credibility or resolve conflicts in the evidence; Plaintiffs' evidence must be taken as true. (Soukup v. Law Offices of Herbert Hafif (2006) 39 Cal.4th 260, 291.) Official records, custodian-certified documents, and verified complaints are admissible. (Sweetwater Union High Sch. Dist. v. Gilbane Building Co. (2019) 6 Cal.5th 931, 940–943.) Here, Plaintiffs more than satisfy that standard.

The Claims Against Cumare Are Clear and Direct

• Fraud and Concealment. Cumare knowingly submitted a false Form 3500 under penalty of perjury, declaring WL was a "church" when she had just received an IRS determination letter classifying it as a public charity. (FAC ¶¶ 105, 143–145, 247; Ex. 1.) She concealed this fact from California regulators to shield 17 years of back-tax liability.

• Breach of Fiduciary Duty. As WL's "Legal Consultant" and governance officer, Cumare owed statutory trustee duties of candor and compliance under Corp. Code § 10010 and Gov. Code § 12591.1(b). By misclassifying WL and facilitating the diversion of charitable assets, she violated those fiduciary obligations.

• Aiding and Abetting Fraudulent Solicitation. Cumare's misrepresentations enabled WL, QOP, and AACC to solicit over $1 million annually from California donors under a false cloak of "church" exemption, in violation of Gov. Code §§ 12585–12586 and § 12591.1(b).

• Enterprise and RICO Predicate Acts. Submitting false filings, diverting charitable funds offshore, and concealing WL's regulatory status form part of the broader enterprise pled in the FAC. (FAC ¶¶ 200–204, 210–213.)

The Evidence Supporting These Claims Is Sufficient

• Verified FAC. The FAC is verified, providing evidentiary weight at this stage. (Rosenthal v. Great Western Fin. Securities Corp. (1996) 14 Cal.4th 394, 412.)

• Certified IRS and FTB Records. The IRS's 2015 determination letter classified WL as a public charity, not a church. The FTB's April 2016 demand letter required 17 years of back returns. The Form 3500 filed by Cumare swore the opposite under penalty of perjury. The FTB's November 2016 determination letter granting "church" exemption expressly relied on her filing. These are certified government records admissible under Evid. Code §§ 1280, 1561. Their recitals are conclusively presumed true between the parties. (Evid. Code § 622.)

• Adoptive Admissions. Cumare never repudiated the Form 3500 she signed or the filings naming her as WL's Legal Consultant. Under Evid. Code §§ 1220–1221, her silence constitutes adoption.

• Continuing Harm. Because of Cumare's misclassification, WL never registered with the Attorney General, never filed Form 990 returns, and has continued to funnel over $1 million per year abroad. (FAC ¶¶ 117–118, 202–204.)

**Cumare's Anticipated Defenses Fail**

• Litigation Privilege. Civil Code § 47(b) applies only to communications in judicial or quasi-judicial proceedings. Filing a Form 3500 with the FTB is neither. As the Court stated in Flatley v. Mauro (2006) 39 Cal.4th 299, 317: "a defendant whose assertedly protected … activity was illegal as a matter of law … cannot use the anti-SLAPP statute." Fraudulent submissions to regulators are not protected communications. (Paul v. Friedman (2002) 95 Cal.App.4th 853, 866–869;

• Civil Code § 1714.10. That statute bars only bare attorney-client conspiracy claims. Plaintiffs allege Cumare's direct acts. Moreover, both statutory exceptions apply: she owed an independent duty of candor to the IRS and FTB (§ 1714.10(b)(1)), and her conduct shielded WL from millions in back taxes (§ 1714.10(b)(2)). (Evans v. Pillsbury, Madison & Sutro (1998) 65 Cal.App.4th 599, 607–608.)

Plaintiffs Surpass the "Minimal Merit" Standard

At Step Two, the question is not whether Plaintiffs will ultimately prevail, but whether they have shown a probability of prevailing. (Navellier, 29 Cal.4th at 89.) Plaintiffs' verified allegations and certified records establish:

• Cumare's sworn filings directly contradicted the IRS determination.

• The FTB's reliance on those filings is documented.

• WL's continuing failure to register or report shows ongoing harm.

This is more than "minimal merit." Plaintiffs' fraud, fiduciary duty, and statutory claims are amply supported.

Even if the Court were to accept Cumare's Step One arguments, Plaintiffs still prevail under Step Two. The FAC, the certified IRS/FTB records, and Cumare's own admissions prove she personally participated in fraudulent misclassification and concealment. Under Sweetwater and Soukup, that evidence must be credited. The Anti-SLAPP statute was never intended to shield attorneys who submit perjured filings to avoid tax liability.

## IV. CONCLUSION

Cumare's motion is an attempt to weaponize the Anti-SLAPP mechanism to extricate herself from the consequences of her regulatory fraud false filings under penalty of perjury, contradicted by IRS determinations, and relied upon by the FTB. She cites no public discourse on whether WL is a church, an issue she actively concealed rather than alerting the Attorney General. Knowing that prevailing on an Anti-SLAPP motion would remove her from this litigation, she filed it anyway.

The FAC pleads acts by Cumare that are illegal, fraudulent, and categorically outside § 425.16. Plaintiffs also demonstrate sufficient merit with verified statements and admissible records, including documents Cumare herself prepared. Under the second step of the analysis, Plaintiffs likewise prevail. This Anti-SLAPP motion does not challenge the substance of the FAC or Plaintiffs' inclusion of Cumare in the enterprise allegations. Even if the Court were to conclude that some portion of Cumare's conduct falls within § 425.16, Plaintiffs have shown a sufficient factual basis to proceed with her as the central figure in the fraudulent 2016 Form 3500 filing and the resulting concealment of WL's true status. By falsely characterizing WL as a church, Cumare prevented oversight by the California Attorney General, enabling the enterprise to operate unchecked and causing direct damages to Plaintiffs.

Cumare's motion is not merely meritless but a tactical misuse of Anti-SLAPP. She filed false exemption documents as both WL's attorney and officer, creating a conflict of interest and exposing WL to back taxes. This motion is a gambit to protect herself from malpractice and fraud liability. As an attorney who claims expertise in Anti-SLAPP law, she knew or should have known this motion was inapplicable.

Under the second step of the Anti-SLAPP analysis, Plaintiffs meet the "minimal merit" standard (Sweetwater, 6 Cal.5th at 940–943; Soukup, 39 Cal.4th at 291).

For these reasons, the motion must be denied. Plaintiffs also request fees and costs under CCP §425.16(c)(1).

LAW OFFICE OF ROBERT J. SPITZ

Dated: September 29, 2025

By: Robert J. Spitz

Robert J. Spitz, Attorney for Plaintiffs,
BENJAMIN SERYANI and SYNERGY SELECT ONE, LLC

# 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
ORER 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.

Western USA Lieutenancy of the Equestrian Order of the Holy Sepulchre of Jerusalem
61-1442249

**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

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,

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.

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

CN0874990516195Z012823

66220410 25.

RECEIVED JUN 3 0 2016

CALIFORNIA FORM

# Exemption Application

**3500**

**Organization Information**

| | |
|---|---|
| California Secretary of State corporation or file number 8120725 | FEIN 61-1442224 |
| 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 corporations 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 $25 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 — DATE

SIGNATURE OF OFFICER OR REPRESENTATIVE

Lieutenant — TITLE

CN0874990516195Z012824

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

CN0874990516195Z012826

Organization Name: Western USA Lieutenancy 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.

| RECEIPTS | Current Tax Year/Proposed Budget From 01/2016 To 03/2016 | From 01/2015 To 12/2015 | From To | From To | Total |
|---|---|---|---|---|---|
| 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 | | | |

CN0874990516195Z012827

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<br>Los Angeles, CA 90012 | 0 |
| Margaret Romano | Chancellor | 555 West Temple Street<br>Los Angeles, CA 90012 | 0 |
| Rita Liebelt | Treasurer | 555 West Temple Street<br>Los Angeles, CA 90012 | 0 |
| Diane Grange | Secretary | 555 West Temple Street<br>Los Angeles, CA 90012 | 0 |
| Cardinal Roger Mahony | Grand Prior | 555 West Temple Street<br>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
- ☐ Email solicitations
- ☑ Personal solicitations
- ☐ Vehicle, boat, plane, or similar donations
- ☐ Foundation grant solicitations
- ☐ Phone solicitations
- ☑ Accept donations on the organization's website
- ☐ Receive donations from another organization's website
- ☐ Government 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
- ☐ Educational
- ☐ Prevent cruelty to children or animals
- ☑ Religious
- ☑ Church
- ☐ School
- ☐ Hospital, Medical Center
- ☐ Scientific
- ☐ Credit Counseling
- ☐ Testing for public safety
- ☐ Literary
- ☐ Qualified sports organization
- ☐ Other type of 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.

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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 thoughout the Lieutenancy, in the nine arch/dioceses 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*

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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/ENG0015/_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).

FTB 1531 PASS (REV 05-2012)

## 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:

OPPOSITION TO DEFENDANT ROSA M.C. CUMARE'S SPECIAL MOTION TO STRIKE

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.<br>Fullerton, Lemann, Schaefer & Dominick LLP<br>P.O. Box 1271<br>San Bernardino, CA 92402-1271<br>dColella@flsd.com | Attorneys for Defendants, THE ROMAN CATHOLIC BISHOP OF SAN BERNARDINO |
| Michele B. Friend, Esq.<br>Offit Kurman<br>445 South Figueroa Street, 18th Floor<br>Los Angeles, CA 90071<br>michelle.friend@offitkurman.com | Attorney for Defendants, THE ROMAN CATHOLIC ARCHBISHIP OF LOS ANGELES, ARCHBISHOP JOSÉ H. GOMEZ, and CARDINAL ROGER MAHONY |
| Paul Rigali, Esq.<br>Larson LLP<br>555 South Flower Street, 30th Floor<br>Los Angeles, CA 90071<br>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.<br>WOOD, SMITH, HENNING & BERMAN LLP<br>10960 Wilshire Blvd., 18th Floor<br>Los Angeles, CA 90024<br>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.

[X] **BY ELECTRONIC MAIL (EMAIL)**: I caused the above-referenced documents to be served and transmitted via electronic mail from my electronic notification address to the 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.

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

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

*Kelly Branch*

Kelly Branch