

**David L. Feldman**  
**2050 Sharon Road, Menlo Park, CA 94025**  
650-714-7470 – dfeldman@zfmicro.com

February 03, 2021

The State Bar of California  
Members of the Board of Trustees  
180 Howard Street  
San Francisco, CA 94105-1617

**Regarding:** Ad Hoc Commission on the Discipline System

At its November 19, 2020 meeting, the Trustees established a commission to examine the State Bar's attorney discipline system and recommend how to improve its effectiveness and fairness.

This is a positive step toward correcting failings in the current system, but the absence of members of the public is a deficiency in the commission's makeup. As the State Bar's highest priority is to protect the public, a lack of public members—especially those whose complaints were closed and went on to request an Audit and Review—is a significant omission. At the very least, the commission's charter should include a requirement that a large enough cross-section of members of the public whose complaints were rejected be *personally* interviewed to better understand the current flaws. Relying on questionnaires or forms cannot adequately substitute for direct interaction.

Based on my own experience with the attorney complaint process, I can attest to flaws in the current system and could suggest corrective measures. As an example, I attached the Request for Audit and Review I am filing today about the closure of a complaint I filed September 11, 2020.

The disingenuous letter closing my complaint imparts the impression that the complaint is my word against that of the attorney, but the out-of-context excerpts that skirt any mention of the certified prima facie evidence from a state agency proving the crime do not explain how violations of statutes, Bar rules, and common decency are not grounds for disciplinary action. I reported an attorney who **intentionally broke the law**. Revenue and Taxation Code § 19719 clearly states it is unlawful for any person to represent entities forfeited by the Franchise Tax Board. I gave the Bar evidence of my service of a certified copy of the FTB's ruling on attorney Carroll, who chose to ignore the law and perpetrate a fraud on the court and the people of California, distorting statutes and appearing for his forfeited clients. The Bar can act with no need for attorney Carroll to reveal client confidences because his filings, appearance, and argument were the crime. Still, experience tells me that no matter the evidence, Audit and Review will agree with OCTC's unjust conclusion.

The Audit and Review Request is attached to this e-mail or, if your received this via U.S. Mail, by downloading it at [http://www.zfmicro.com/pdf/Cal\\_Bar\\_Trustees\\_Letter\\_02-03-2021.pdf](http://www.zfmicro.com/pdf/Cal_Bar_Trustees_Letter_02-03-2021.pdf) Included are the closure letter, highlighting the intellectually bankrupt "findings" used to shield the attorney from exposure to disciplinary action. The attorney's unlawful acts, corroborated by certified evidence, are not error or mistake. I believe they are premeditated frauds on the Court and people of California and injured innocent California elders. The refusal by OCTC to discipline an attorney who flouted Bar Rules and the law, lacks a moral compass, and shows no common decency, is appalling. Please contact me for my suggestions on how the Bar can improve the attorney discipline process and make it more just and effective.

Sincerely,



CC: San Francisco Chronicle; San Jose Mercury

**David L. Feldman**  
**2050 Sharon Road, Menlo Park, CA 94025**  
650-714-7470 – dfeldman@zfmicro.com

February 03, 2021

The State Bar of California  
Complaint Review Unit, Office of General Counsel  
180 Howard Street  
San Francisco, CA 94105-1617

CC: Members of the State Bar of California Board of Trustees

**Request for Audit and Review:** Complaint #21-O-00064, re: Michael Carroll, SB #54904

**Attorney Michael Carroll broke the law.** California Revenue and Taxation Code § 19719 unequivocally states it is unlawful for an attorney to represent entities forfeited by the Franchise Tax Board. I served attorney Carroll a certified copy of the FTB’s ruling but he chose to ignore the law and perpetrate a fraud on the court—requiring no attorney-client communications—by misrepresenting statutes and appearing for his forfeited clients. I therefore request the State Bar reopen the complaint, closed per the attached January 20, 2021, State Bar letter. (Exh. A)

The Deputy Trial Counsel reviewing the complaint used out-of-context phrases to make it appear the complaint is my word against that of attorney Carroll. He avoided reference to the *certified prima facie evidence from a state agency* that I provided (Exh. B), and the closure letter does not explain why attorney Carroll’s legal and ethical violations do not warrant discipline.

California law declares that the State Bar’s **highest priority** is to **protect the public** when exercising its licensing, regulatory, and disciplinary functions. The Bar’s decision to close the complaint shields a morally corrupt attorney from disciplinary consequences for his criminal offences at the expense of a member of the public.

My complaint included detailed facts supported by certified documentary evidence and referred to the extensive file of further substantiating evidence I gave to the State Bar regarding attorney Carroll’s breaches of Rules of the Bar, California statutes, ethics, and decency. I cited violations of *specific* Rules of the Bar and at least *seven* California statutes in my complaint, yet the DTC did not refer to any of them, nor did he explain how substantiated violations may be disregarded under the Rules of the Bar or California law. Violations of statutes are not advocacy, they are criminal acts.

I ask that the facts and evidence be re-examined, and that disciplinary action be taken against attorney Carroll. If the Bar concurs with the closure and again takes no action, I ask that it provide specific explanations why *each* Rule of the Bar *and* each California statute I cited does not apply to attorney Carroll’s violations.

The attached denial letter is highlighted to show the intellectually bankrupt “findings” used to shield attorney Carroll’s misconduct.

In highlighted sections 1-7, the DTC repeats the phrase “you stated” **ten times** to disingenuously imply that I did not supply statutorily unimpeachable evidence (R&TC 19703) of the facts related to attorney Carroll’s legal and ethical violations.

Inconsistencies of logic and factual misrepresentations highlighted in State Bar letter of January 20, 2021, include:

**Highlights 1-6:** In 2016, I served attorney Carroll with certified copies (included in Exh. B) of the statutory evidence of attorney Carroll's clients' forfeiture by the Franchise Tax Board. When attorney Carroll continued to file pleadings and appear on behalf of his forfeited clients, he knew he was violating state statutes by representing forfeited clients (R&TC 19719(a)) and he was thus aiding and abetting tax evasion (R&TC 19701(b); R&TC 19705(a)(2); R&TC 19705(d)). Continuing to represent those forfeited entities is a violation of law and ethics — full stop. Those illegal acts required no reliance by attorney Carroll on any communication with his clients and thus constituted violations of the above cited statutes and he is subject to a fine per R&TC 19719(a). Attorney Carroll's *mens rea* is not in question because he had in his possession certified evidence of his clients' illegal status and non-payment of taxes and chose to break the law despite that knowledge.

**Highlights 7-8:** the DTC used the word “alleges” to imply that I made unproven assertions, deliberately ignoring the certified prima facie evidence from a state agency.

**Highlights 9-10:** the DTC's statement that “...*the State Bar needs specific facts, which, if proved, establish a violation of law or the attorney's ethical duties,*” is deceitful, suggesting again that certified prima facie evidence from a state agency was not presented.

**Highlights 12-13:** the DTC preposterously states that “... *an inquiry by the State Bar into your allegations against Mr. Carroll could potentially interfere with the attorney-client relationship. In response to our inquiry, the attorney would have to assert the confidentiality of the attorney-client relationship, and the State Bar would not be able to make a determination in the matter.*” (emphasis added) I submitted evidence of violations of Rules of the Bar and California statutes that require no violation of the attorney-client relationship to confirm. When an attorney violates a state statute, he commits an unlawful act irrespective of any interaction he has with his client. I served attorney Carroll with certified prima facie evidence from a state agency that placed him on notice that any further representation of his forfeited clients would be a violation of law. An attorney cannot shoot someone in the middle of 5<sup>th</sup> Avenue and claim ignorance of the law.

The unlawful acts attorney Carroll committed—which I have corroborated with certified prima facie evidence from a state agency—are not attorney error or mistake. They were premeditated frauds on the Court and the people of California that have caused tens of millions of dollars in financial and emotional damages to innocent parties.

The Bar's refusal to discipline an attorney who flouts the law, the Rules of the Bar, and common decency is a violation of the Bar's acknowledged requirement to ***protect the public***. Please contact me if you require additional evidence or wish me to testify under oath to the offenses by attorney Carroll, of which I have personal knowledge.

Sincerely,

  
David L. Feldman

**EXHIBIT A**

**EXHIBIT A**



January 20, 2021

David L. Feldman  
2050 Sharon Road  
Menlo Park, CA 94025  
dfeldman@zfmicro.com

RE: Case Number: 21-O-00064  
Respondent: Michael Brooks Carroll

Dear Mr. Feldman:

The State Bar’s Office of Chief Trial Counsel has reviewed your complaint against Michael Brooks Carroll to determine whether there are sufficient grounds to prosecute a possible violation of the State Bar Act and/or Rules of Professional Conduct.

**You stated** Mr. Carroll "continues to aid and abet his clients tax evasion by representing clients he knows to be forfeited by the Franchise Tax Board." **You stated** Mr. Carroll is the attorney for "forfeited entities" Sands Brothers Venture Capital LLC and SB New Paradigm Associates LLC ("Sands entities"), in the Sixth District Court of Appeal, case no. H044004. **You stated** the Sands entities have been "forfeited" by the Franchise Tax Board and the California Secretary of State since November 2013. **You stated** Mr. Carroll illegally appeared for the forfeited Sands entities at oral argument on April 28, 2020 in the district court appellate case. **You stated** this was done in violation of several statutes.

**You also stated** Mr. Carroll lied when he told the court his clients were in compliance with the law regarding registration, payment of taxes, and had never transacted intrastate business in California. **You stated** Mr. Carroll lied when he told the court that his clients voluntarily relinquished their names, when in fact the Sands entities were forfeited by the State of California, not voluntarily relinquished. **You stated** Mr. Carroll presented evidence to the court he knew to be false when he filed the declaration of David Claroni who claimed to have been a manager of Sands when the acts he attested to having personal knowledge of occurred before Mr. Claroni was actually the manager of Sands. **You stated** Mr. Carroll presented falsified

documents to the court purporting to show Sands paid taxes in 2011, which they did not, as proven by the Franchise Tax Board's confirmation that Sands never filed any tax returns.

Based on our evaluation of the information provided, we are closing your complaint. Under the laws of California, the facts as you have alleged them would not be grounds for disciplinary action. It is the duty of an attorney to support the Constitution and laws of the United States and this state. The instant complaint alleges that Mr. Carroll violated a law or otherwise breached his ethical duty by making an illegal appearance in court on behalf of clients that you stated were "forfeited" by the Franchise Tax Board and California Secretary of State. In order to investigate allegations of attorney misconduct, the State Bar needs specific facts, which, if proved, establish a violation of law or the attorney's ethical duties. In the instant complaint, the specific facts presented do not amount to a violation of law or ethical duty. A legal, factual, or rhetorical disagreement/conflict between opposing parties does not mean an attorney has engaged in ethical misconduct, and is best resolved by the court having jurisdiction over this case. If that court were to find any impropriety by the attorney regarding his representation of his clients, please forward such written findings to our office for review. However, the facts as presented do not support an investigation into attorney misconduct.

In addition, it is misconduct for an attorney to commit an act involving moral turpitude, dishonesty, or corruption, or to seek to mislead a court by artifice or false statement of fact or law. Although you allege Mr. Carroll made several misrepresentations to the court and/or presented evidence to the court he knew was false, an attorney may rely on information received from his client as the basis for a belief that a proceeding or litigation strategy is warranted. Further, an inquiry by the State Bar into your allegations against Mr. Carroll could potentially interfere with the attorney-client relationship. In response to our inquiry, the attorney would have to assert the confidentiality of the attorney-client relationship, and the State Bar would not be able to make a determination in the matter.

For these reasons, the State Bar is closing this matter.

If you have new facts and circumstances that you believe may change our determination to close your complaint, you may submit a written statement with the new information to the Intake Unit for review. If you have any questions about this process, you may call Deputy Trial Counsel Brian B. Baghai at 213-765-1376. If you leave a voice message, be sure to clearly identify the lawyer complained of, the case number assigned, and your telephone number including the area code. We should return your call within two business days.

David L. Feldman

January 20, 2021

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If you are not aware of new facts or circumstances but otherwise disagree with the decision to close your complaint, you may submit a request for review by the State Bar's Complaint Review Unit, which will review your complaint and the Intake Unit's decision to close the complaint. The Complaint Review Unit may reopen your complaint if it determines that your complaint was inappropriately closed or that you presented new, significant evidence to support your complaint. To request review by the Complaint Review Unit, you must submit your request **in writing**, together with any new evidence you wish to be considered, post-marked within **90 days of the date of this letter**, to:

The State Bar of California  
Complaint Review Unit  
Office of General Counsel  
180 Howard Street  
San Francisco, CA 94105-1617

The State Bar cannot give you legal advice. If you wish to consult an attorney about any other remedies available to you, a certified lawyer referral service can provide the names of attorneys who may be able to assist you. In order to find a certified lawyer referral service, you may call our automated Lawyer Referral Services Directory at 1-866-442-2529 (toll free in California) or 415-538-2250 (from outside California) or access the State Bar's website at [www.calbar.ca.gov](http://www.calbar.ca.gov) and look for information on lawyer referral services.

We would appreciate if you would complete a short, anonymous survey about your experience with filing your complaint. While your responses to the survey will not change the outcome of the complaint you filed against the attorney, the State Bar will use your answers to help improve the services we provide to the public. The survey can be found at <http://bit.ly/StateBarSurvey1>.

Due to the COVID-19 pandemic, most State Bar staff are telecommuting. If possible, please send your response to this letter, and any further communication directed to the State Bar, using email in lieu of regular mail. My email address is [brian.baghai@calbar.ca.gov](mailto:brian.baghai@calbar.ca.gov).

Thank you for bringing your concerns to the attention of the State Bar.

David L. Feldman  
January 20, 2021  
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Sincerely,

A handwritten signature in cursive script, appearing to read "B. Baghai".

Brian B. Baghai  
Deputy Trial Counsel

bb



**EXHIBIT B**

**EXHIBIT B**



## Attorney Misconduct Complaint Form

Your Contact Information			
First Name: David		Middle Name: Lawrence	
Last Name: Feldman			
Address: 2050 Sharon Road			
City: Menlo Park		State: CA	Zip: 94025-6260
Email: dfeldman@zfmicro.com			
Home Phone:		Work:	Cell: 650-714-7470
Attorney's Information			
First Name: Michael		Middle Name: Brooks	
Last Name: Carroll			
Address: 3919 Happy Valley Road			
City: Lafayette		State: CA	Zip: 94549
Email:		CA Bar License #:	
Home Phone:		Work Phone: 925-283-6641	
Cell Phone:		Website:	
<p>Have you or a member of your family complained to the State Bar about this attorney previously?</p> <p><input checked="" type="checkbox"/> YES      <input type="checkbox"/> NO</p> <p>Did you hire this attorney?</p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>Enter the approximate date you hired the attorney and the amount paid (if any) to the attorney.</p> <p>Date: .....      Amount Paid: .....</p>			

**What is your connection to this attorney? Explain briefly.**

Attorney is opposing counsel in a civil appeal in the 6th District Court of Appeal case number H044004 (Superior Court Case 1-05-CV-035531), TAT Capital Partners, LTD. v. Feldman, et al.

### **Attorney's Information**

#### **Statement of Complaint**

Include with your submission, a statement of what the attorney did or did not do that is the basis of your complaint. Please state the facts as you understand them. Do not include opinions or arguments. If you hired the attorney(s), state what you hired the attorney(s) to do. Additional information may be requested.

See attachment A for the statement of the criminal acts by this attorney.

Related Court Case Information (If known)	
Name of Court: 6th District Court of Appeal	Case Name: TAT Capital Partners, Ltd. v. Feldman, et al.
Case Number: H044004	Approx. date case was filed: Appeal filed 9/29/2016
Size of law firm complained about: 1 attorney	
If you are not a party to this case, what is your connection with it? Explain briefly.	

Translation Information
<input checked="" type="checkbox"/> Not Applicable <p>The State Bar accepts complaints in over 200 languages. If you need translation services to communicate with the State Bar, please let us know by completing this section of the complaint form. We will communicate with you through a translation service in the language of your choice. Do you need translation services?</p> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<p>Please state the language in which you need formal translation:</p> <p>_____</p>

The State Bar's mission is to protect complainants regardless of their immigration status. Complainants who are unable to complete this form due to disability, language restrictions, or other circumstances may obtain help by calling the complaint line at 800-843-9053.

Attestation
<p>By checking this box I certify that all information on this form is true and correct. I understand that the content of my complaint can be disclosed to the attorney. I</p> <input checked="" type="checkbox"/> understand that I waive the attorney client privilege and any other applicable privilege between myself and the attorney to the extent necessary for the investigation and prosecution of the allegations.
<p>Signature: <u>David H. Blum</u>                      Date: <b>July 23, 2019</b></p>

Regarding: Michael Brooks Carroll – SBN: 54904 – Attorney for **FORFEITED** entities: Sands Brothers Venture Capital LLC and SB New Paradigm Associates LLC ("SANDS") in re: 6<sup>th</sup> District Court of Appeal Case H044004 (Santa Clara Superior Court 1-05-CV -035531)

I DO NOT EXPECT THE STATE BAR TO ACT AGAINST THE ATTORNEY ON THIS COMPLAINT. I THEREFOR REQUEST THAT THE DENIAL BE EXPEDITED SO THAT I MAY FILE A REQUEST FOR REVIEW, WHICH I EXPECT TO RUBBER STAMP THE DENIAL, SO THAT I MAY PROCEED TO AN ATTORNEY ACCUSATION AS QUICKLY AS POSSIBLE.

The SANDS entities that attorney Carroll *purports*<sup>1</sup> to represent have been **forfeited** by the Franchise Tax Board and the California Secretary of State since November of 2013. There is no exemption allowing Mr. Carroll's continuing representation and no legal or ethical explanation for his behavior.

As officers of the Court, neither State Bar Attorneys nor Mr. Carroll may ignore the law. The State Bar should follow its own rules and the law and discipline Mr. Carroll for his ethical and criminal violations.

This is the **third** complaint I have filed against this attorney. Although each time I submitted **incontrovertible** evidence of Mr. Carroll's breaches of State Bar of California, Rules of Professional Conduct and possible criminal violations of California statutes, no fault was found by the State Bar. Attached for your amusement (Exhibit A) is the **prima facie** evidence I obtained from the California Franchise Tax Board, pursuant to Govt. Code § 6250 et seq., of the intentional violations perpetrated by this attorney. This evidence from the Franchise Tax Board confirms that:

- A. Mr. Carroll lied when he told the court that his clients were in compliance with the law.
- B. Mr. Carroll lied when he told the court that his clients voluntarily gave up their names. They did not – they were forfeited by the State of California.
- C. Mr. Carroll lied when he told the court that his clients never transacted intrastate business in California – they did because they were registered to do so but never filed tax returns or paid taxes in California.
- D. Mr. Carroll suborned perjury when he filed the "sworn" declaration of Mr. Claroni.
- E. Mr. Carroll presented falsified documents purporting to show his clients had paid taxes in 2011. They did not – as evidenced by the FTB evidence confirming the SANDS entities NEVER filed any tax returns.

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<sup>1</sup> Attorney Carroll has never filed a the mandatory form MC-050, substitution of counsel and there is no record of permission granted, by any court in California, for Attorney Carroll to represent SANDS without filing form MC-050 as required by form Code of Civil procedure §§ 284(1), 285 and Cal. Rules of Court, rule 3.1362.

Mr. Carroll is seeking additional **illegal sanctions** against me in an appeal in the Sixth District Court of Appeal in which he has no right to appear. If the State Bar does not stop Mr. Carroll from further harming me, a California elder, and committing additional frauds upon the court and the State of California, then the Bar will be aiding and abetting his crimes.

Statutorily, there is **NO ALTERNATE INTERPRETATION** of the information provided by the Franchise Tax Board, no matter how desperately you would like to find no wrongdoing by Mr. Carroll. For your reference, R&TC § 19703 states, *“The certificate of the Franchise Tax Board to the effect that a return has not been filed or that information has not been supplied as required by this part is prima facie evidence that the return has not been filed or that the information has not been supplied.”* (emphasis added)

By continuing to represent the FORFEITED SANDS entities, Mr. Carroll is intentionally violating Cal Rev & Tax Code § 19719. There is no ambiguity in Cal Rev & Tax Code § 19719, leaving no conclusion other than Attorney Carroll, with malice aforethought, has chosen to continue violating the law and deceiving the courts. Cal Rev & Tax Code § 19719, states, *“Punishment for exercise of powers, rights, or privileges of suspended bank or corporation; Transaction of business by foreign corporation whose rights have been forfeited (a) Any person who attempts or purports to exercise the powers, rights, and privileges of a corporation that has been suspended pursuant to Section 23301 or who transacts or attempts to transact intrastate business in this state on behalf of a foreign corporation, the rights and privileges of which have been forfeited pursuant to the section, is punishable by a fine of not less than two hundred fifty dollars (\$250) and not exceeding one thousand dollars (\$1,000), or by imprisonment not exceeding one year, or both fine and imprisonment.”*

1) In addition to his repeated, deliberate violations of R&TC 19719 (a), Mr. Carroll has intentionally violated numerous other California statutes and many of those acts constituted felonies and/or misdemeanors:

- a. Bus. & Prof. Code § 6068 (a)(b)(c)(d)(f)
- b. C.C.P. § 128.7 (b)(1)(2)(3)(4).
- c. Bus. & Prof. Code § 6128
- d. C.C.P. § 128.5
- e. C.C.P. § 128.7 (b)(1)(2)(3)(4)
- f. Civ. Code § 3345
- g. Evid. Code § 623
- h. Evid. Code § 668
- i. Evid. Code § 669
- j. Pen. Code § 118a
- k. Pen. Code § 125
- l. Pen. Code § 127
- m. Pen. Code § 131
- n. Pen. Code § 132

- o. Pen. Code § 182
- p. Pen. Code § 368
- q. Pen. Code § 368(b)
- r. Pen. Code § 368(c)
- s. Pen. Code § 368(d)
- t. R&TC 19701(b)
- u. R&TC 19705(a)(2)
- v. Welf. & Inst. Code § 15610.07
- w. Welf. & Inst. Code § 15610.30
- x. Welf. & Inst. Code § 15610.53
- y. Welf. & Inst. Code § 15610.70
- z. Welf. & Inst. Code § 15657.5

- 2) Mr. Carroll has violated several State Bar of California, Rules of Professional Conduct (“CRPC”):
- a. CRPC 1-120
  - b. CRPC 3-200
  - c. CRPC 3-210
  - d. CRPC 5-200
  - e. CRPC 5-220

I have not cited all the specific evidence relating to the violations of California statutes and State Bar of California Rules of Professional conduct because it was provided in very specific detail in my previous two complaints against this attorney (attached as Exhibits B and C) and my previous Attorney Accusation, against Mr. Carroll, to the California Supreme Court (attached as exhibit D). I have not attached the supporting exhibits submitted with Exhibits B, C, and D as those are presumably still on file. If they have been discarded or misplaced, I can submit them again.

When you send me the denial letter for this complaint, please cite the California statute or State Bar Rule that provides an exemption<sup>2</sup> for Mr. Carroll from compliance with R&TC 19719 (a).

Mr. Carroll’s crimes have aided and abetted tax evasion, wasted untold hours of California Court resources, destroyed a company, and resulted in emotional and financial damages to numerous California elders.

David L. Feldman



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<sup>2</sup> Since Mr. Carroll will in all likelihood appear before the Sixth District Court of Appeal to present oral argument on behalf of his FORFEITED clients, this would be useful for the Court of Appeal’s determination since his unregulated appearance would create new law in California if the Sixth District Court of Appeal allows him to make an appearance.

# **EXHIBIT A**





STATE OF CALIFORNIA  
**Franchise Tax Board**  
DISCLOSURE SECTION MS A181  
PO BOX 1468  
SACRAMENTO CA 95812-1468

chair Betty T. Yee | member Malia M. Cohen | member Keely Bosler

June 4, 2019

**VIA EMAIL ONLY**

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

RE: PUBLIC RECORDS ACT REQUEST

Dear Mr. Feldman:

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

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

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

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

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

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



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

*df* 06.04.2019

tel 916.845.3226

fax 916.845.4849

[ftb.ca.gov](http://ftb.ca.gov)

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

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

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

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

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

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

Sincerely,

*Grace LeBleu*

Grace LeBleu  
Senior Disclosure Specialist  
(916) 845-6348

Enclosures

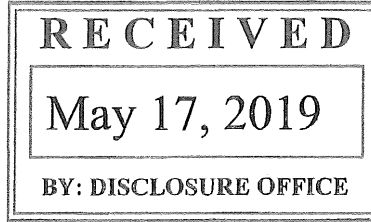
PUBLIC RECORDS ACT REQUEST

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May 15, 2019

CASE #:19-00545

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



VIA E-MAIL

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

Dear Mr. Jacino:

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

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

## PUBLIC RECORDS ACT REQUEST

Page 2 of 2

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

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


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

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

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

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

Sincerely,



David L. Feldman  
2050 Sharon Road  
Menlo Park, CA 94025  
Cell: 650-714-7470  
dfeldman@zfmicro.com

# **EXHIBIT B**

**THE STATE BAR OF CALIFORNIA  
CALIFORNIA ATTORNEY COMPLAINT FORM**

Read instructions before filling in this form.

**Date:** September 7, 2016

**(1) Your contact information:**

Your name: David L. Feldman  
Your address: 2050 Sharon Road  
Your city, state & zip code: Menlo Park, CA 94025  
Your email address: dfeldman@zfmicro.com  
Your telephone numbers:  
*Home* 650-854-0845      *Work* \_\_\_\_\_      *Cell* 650-714-7470

**(2) Attorney's contact information:** Please provide the name, address and telephone number of the attorney(s) you are complaining about. (NOTE: If you are complaining about more than one attorney, include the information requested in items #2 through #7 for each attorney. Use separate sheets if necessary.)

Attorney's name: Michael Brooks Carroll  
Attorney's address: 300 Montgomery Street, Suite 650  
Attorney's city, state & zip code: San Francisco, CA 94104  
Attorney's telephone number: (415) 788-7600

**(3) Have you or a member of your family complained about this attorney(s) previously?**  
Yes       No

If "Yes", please state to whom the previous complaint was made, approximate date of complaint and disposition.

**(4) Did you employ the attorney?** Yes       No

If "Yes," give the approximate date you employed the attorney(s) and the amount, if any, paid to the attorney(s).

Date employed: \_\_\_\_\_ Amount paid (if any): \$ \_\_\_\_\_

If "No," what is your connection with the attorney(s)? Explain briefly.

Attorney is opposing counsel in civil litigation.

(5) Include with this form (on a separate piece of paper) a statement of what the attorney(s) did or did not do which is the basis of your complaint. Please state the facts as you understand them. Do not include opinions or arguments. If you employed the attorney(s), state what you employed the attorney(s) to do. Sign and date each separate piece of paper. Additional information may be requested. (Attach copies of pertinent documents such as a copy of the fee agreement, cancelled checks or receipts and relevant correspondence.)

(6) If your complaint is about a lawsuit, answer the following, if known:

a. Name of court (For example, Superior or Municipal Court, and name of the county)

Santa Clara County Superior Court

b. Title of the suit (For example, Smith v. Jones)

TAT Capital Partners Ltd. v Feldman et al

c. Case number of the suit 1-05-CV 035531

d. Approximate date the suit was filed February 14, 2005

e. If you are not a party to this suit, what is your connection with it? Explain briefly.

(7) Size of law firm complained about:

- 1 Attorney
- 2 – 10 Attorneys
- 11 + Attorneys
- Government Attorney
- Unknown

Mail to:

Office of the Chief Trial Counsel/Intake  
The State Bar of California  
845 South Figueroa Street  
Los Angeles, California 90017-2515

Signature





THE STATE BAR OF CALIFORNIA ATTORNEY COMPLAINT FORM

Question #5 Addendum

**Re: Michael Brooks Carroll – SBN. 54904**

Attorney for Sands Brothers Venture Capital LLC and  
SB New Paradigm Associates LLC (“SANDS”) in re  
Santa Clara County Superior Court 1-05-CV-035531 filed 2/14/05  
H035968, Sixth Appellate District

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## INTRODUCTION

The State Bar Complaint Form requests facts, not opinions or arguments. I have attempted to limit this document to the facts regarding offenses by Attorney Michael Brooks Carroll ("Carroll"). I do have strong opinions about Mr. Carroll's behavior and ethics but I have limited any opinions to this introduction. I hope that unlike previous complaints I have filed, this one will be taken seriously and looked at with an eye to protecting the public, and in particular, senior citizens, from this unscrupulous individual who has no respect for the law and crosses the lines of ethics and common decency with impunity.

After carefully compiling the attached evidence, reading the Rules of Conduct of the State Bar, and relevant California statutes, I believe that the acts perpetrated against me by Mr. Carroll have been intentional and were undertaken with malice aforethought in order to defraud the Courts, the State of California and all the other Defendants<sup>1</sup> in the case, most of whom are elders under Welfare and Institutions Code § 15610.07.

Mr. Carroll will continue to make a mockery of the law, the courts and the legal profession unless action is taken to curb future transgressions. As a matter of public policy, Carroll should not be permitted to flout California laws, abuse elders and aid and abet tax evasion.

## OVERVIEW

I am 70 years old and lost my wife of 45 years to the ravages of Alzheimer's disease on June 4, 2016. My late wife and I have been victims of elder financial abuse caused by frauds perpetrated upon us, a large group of other senior citizens, the Courts and the taxpayers of California.

Because of the frauds and violations of California statutes committed by this perpetrator previously, my wife and I had to file bankruptcy, we lost most of the value of the home we lived in for 40+ years and more than 95% of our life savings were taken.

The frauds and elder abuse came at the hands of Michael Brooks Carroll ("Carroll" – State Bar Number 54904; 300 Montgomery Street, Suite 650, San Francisco, CA 94104; 415-788-7600; carroll\_law@sbcglobal.net), claiming to represent two venture capital companies<sup>2</sup> that sued me, the other elders and the small high-tech company I founded in 2002.

The crimes I am reporting are the latest in a long string of violations of California statutes and Rules of the Bar by Carroll that began in October of 2009. The most recent violation(s) took place on Thursday, August 25, 2016, at 9:00 a.m. in Department 20 of the Santa Clara County Superior Court located at 161 North First Street in San Jose, California.

Because I have been left virtually bankrupt by the previous frauds, I was appearing Pro Se, in order to have heard a Motion to Vacate a judgment entered in the Court on August 23, 2010.

My Motion was based upon the fact that the SANDS entities represented by Carroll never had the legal capacity to use California Courts because of their failure to timely file, with the California Secretary of State, their presence in California to transact intrastate business. The SANDS entities began operating in California in 1999 by opening an office in San Francisco<sup>3</sup>, but they did not register with the Secretary of State until August of 2008<sup>4</sup>.

The SANDS entities' attorney has repeatedly misstated the law and the facts in order to deceive the Court and defraud me and the other elders.

<sup>1</sup> See Exh. 01 Victims of attorney fraud

<sup>2</sup> Sands Brothers Venture Capital LLC and SB New Paradigm Associates LLC ("SANDS")

<sup>3</sup> See Exh. 04 Sands historic web pages show CA presence 1999 fwd

<sup>4</sup> See Exh. 03 FTB & Sec of State Documentation

The violations of the law that occurred on Thursday, August 25, 2016 were acts intended to harm me financially and emotionally. The violations by Carroll and his clients succeeded in further damaging me financially and causing me severe emotional distress, anxiety and sleepless nights.

On Thursday, August 25, 2016, Carroll was in Court illegally representing the SANDS entities, both of which are currently **FORFEITED**<sup>5</sup> by the Secretary of State due to their failure to ever file tax returns from August of 2007 to the present.

## FACTS

1. Carroll is the fourth attorney representing two of the three Venture Capital ("VC") firms who filed a **verified** complaint in 2005 against the company I founded, ZF Micro Solutions, Inc. ("Solutions") and its mostly elderly shareholders. The VC Plaintiffs are TAT Capital Partners Ltd. ("TAT" fka TAT Investment Advisory Ltd.), Sands Brothers Venture Capital LLC, and SB New Paradigm Associates LLC (jointly referred to as "SANDS"). The complaint was filed on behalf of all three VC firms who were originally represented by Jeffer Mangels Butler and Mitchell ("JMBM") in the case titled: *TAT Capital Partners Ltd. v Feldman et al*, 1-05-CV 035531 ("TAT ACTION"), filed 2/14/2005.
2. **Carroll knew**, or should have known, as of October of 2009, when he **first appeared** on behalf of SANDS, that most of the individuals he maliciously and despicably prosecuted on behalf of his clients are elders per Welfare and Institutions Code § 15610.07. (*see* Exh. 01 Victims of attorney fraud)
3. **Carroll knows** that his clients have been **Forfeited** by the California Secretary of State **because** the evidence was submitted in Feldman's Request for Judicial Notice submitted with the Motion to Vacate. (*see* Exh. 03 FTB & Sec of State Documentation which was included in the RJN filed in the Court and served on Carroll prior to the 8/25/2016 hearing)
4. **Carroll knows** that at the time his clients filed their February 14, 2005 **verified** complaint they were **not registered** with the California Secretary of State despite the fact that the **verified** complaint stated they were "**duly authorized to conduct business in California.**" (*see* Exh. 17 2005 Verified Complaint at page 2:1-3)
5. **Carroll knew**, on August 8, 2016, when he filed an Opposition on behalf of SANDS to *FELDMAN'S MOTION FOR AN ORDER SETTING ASIDE AND VACATING THE JUDGMENT ENTERED AUGUST 23, 2010 AND COMPELLING THE PLAINTIFFS TO RETURN ALL MONIES OBTAINED FROM THE MOVING PARTY* ("Motion to Vacate") that both SANDS entities had been **forfeited** and therefore could not defend or prosecute any action in California Courts. Carroll had been served with my Declaration which included as one of the exhibits the documents from the Secretary of State and FTB confirming his clients were forfeited.<sup>6</sup>
6. **Carroll knew**, when he appeared at the August 25, 2016 hearing before Judge Zepeda, that his clients were **forfeited** by the California Secretary of State but argued that he could appear in order to defend SANDS' judgment because his clients **were not now** transacting intrastate business. In doing so, Carroll, an officer of the Court sworn to uphold the laws of the State of California, violated: Bus. & Prof. Code § 6068; C.C.P. § 128.7 (b)(1)(2)(3)(4); Cal. Pen. Code § 368 (c); Cal. Pen. Code § 368 (d); Ca. Civ. Code § 3345; R&TC 19701 (b); R&TC 19705 (a)(2); R&TC 19719 (a); Welf. & Inst. Code § 15610.07; Welf. & Inst. Code § 15610.30; Welf. & Inst. Code § 15610.53; and Welf. & Inst. Code § 15610.70.

<sup>5</sup> See Exh. 03 FTB & Sec of State Documentation

<sup>6</sup> see Exh. 03 FTB & Sec of State Documentation

7. **Carroll knew**, or should have known, that many statements he made in *his DECLARATION OF SANDS PLAINTIFFS COUNSEL MICHAEL BROOKS CARROLL IN SUPPORT OF OPPOSITION BY PLAINTIFFS SANDS BROTHERS VENTURE CAPITAL, LLC AND SB NEW PARADIGM ASSOCIATES, LLC TO DEFENDANT DAVID FELDMAN'S THIRD MOTION TO SET ASIDE THE JUNE 10, 2010 JUDGMENT AS VOID AND DEFENDANT DAVID FELDMAN'S MOTION TO STRIKE OPPOSITION OF SANDS; and IN SUPPORT OF SANDS PLAINTIFFS' APPLICATION/REQUEST FOR IMPOSITION OF MONETARY SANCTIONS ON DEFENDANT FELDMAN PER CCP §128.5* ("Carroll Declaration") were false, misleading and misstated facts or law and that he was committing **perjury**<sup>7</sup> by stating facts he knew to be false. (*see* Exh. 13 Carroll Pleadings for 8-25-2016 and also *see* document titled "Carroll false statements in declarations" in Exh. 15 Falsely stated Carroll as Sands attorney since 2008)
8. **Carroll knew**, or should have known, that statements he made in the Carroll Declaration regarding SANDS having no employees in California were false because there are Court records documenting attendance at settlement conferences by SANDS' California employees Hugh Marasa and James Thompson. Additionally Carroll introduced James Thompson as the SANDS representative who sat with Carroll throughout the 2010 trial. Carroll also knew that exhibits in the Feldman Declaration included e-mails from Jason Massey, another SANDS California employee. (*see* Exh. 02 Excerpts of court transcripts and Exh. 05 e-mails from Sands CA employee Jason Massey and Exh. 09 Sands Cal managers w settlement authority and Exh. 11 RT 0645-0654 Opening day of trial - re J Thompson and Exh. 14 Calendar Entries & Court records re Settlement)
9. **Carroll knew**, or should have known, he was **suborning perjury**<sup>8</sup> when he submitted the *DECLARATION OF SANDS MANAGER DAVID CLARONI IN SUPPORT OF OPPOSITION BY PLAINTIFFS SANDS BROTHERS VENTURE CAPITAL, LLC AND SB NEW PARADIGM ASSOCIATES, LLC TO DEFENDANT DAVID FELDMAN'S THIRD MOTION TO SET ASIDE THE JUNE 10, 2010 JUDGMENT AS VOID; AND DEFENDANT DAVID FELDMAN'S MOTION TO STRIKE OPPOSITION OF SANDS* ("Claroni Declaration"). Claroni, is 27 years old and apparently **not** an employee of SANDS, but stated he was a SANDS Manager, in the Claroni Declaration. Claroni could not possibly have personal knowledge of ANY of the facts to which he attested because during the relevant time frame, 1999-2010, Claroni was either in high school or still in college. (*see* Exh. 07 Claroni Declaration with Exhibits and Exh. 08 Claroni biographical information)
10. **Carroll knew**, or should have known, that statements he made in the Carroll Declaration regarding SANDS never transacting intrastate business in California were false because he had evidence that SANDS entered into a Finder's Fee Agreement in 2000 in California and received over \$140,000 in compensation from referrals SANDS made in California from California individuals. (*see* Exh. 06 Finder's Fee Agreement documentation) Additionally, Carroll's witness at the 2010 trial was former Sands COO Howard Sterling who testified that he made multiple trips to California to attend meetings and transact business in California. (*see* Exh. 10 RT 0925-0963 Sterling trial testimony) Carroll also had the e-mail from Sterling to another venture capitalist and several ZF Micro Devices employees with attachments describing in detail SANDS' numerous activities transacting intrastate business in California. (*see* Exh. 12 Sands COO Howard Sterling e-mail w attachments)

<sup>7</sup> Cal. Pen. Code § 118 (a); Cal. Pen. Code § 118a.; Cal. Pen. Code § 125

<sup>8</sup> Cal. Pen. Code § 127

11. **Carroll knew**, or should have known, he was **suborning perjury** when he submitted the Claroni Declaration, because attached to the Claroni Declaration were copies of purported checks made in payment to the Franchise Tax Board that are suspect because a) the checks have no taxpayer ID number on the face as required by the FTB, b) an image of the backs of the purported FTB payment checks was not included, and **most important**, c) the FTB letter regarding the SANDS entities<sup>9</sup> documenting the fact that **SANDS has never filed a tax return** is, per R&TC 19703, prima facie evidence that no returns have been filed and therefore no taxes could have been paid or applied to the monies owed to the State by SANDS. Additionally, if the checks attached to the Claroni Declaration were fabricated for the purpose of influencing the Court's ruling that constituted a further violation of Cal Evid. Code § 668; Cal Evid. Code § 669.
12. Carroll's **first appearance** as SANDS' counsel was **10/06/2009**, as shown on the Court web site docket for the TAT Action (*see* Exh. 15 Falsely stated Carroll as Sands attorney since 2008). However, the Carroll Declaration, signed by Carroll on 8/8/2016, **falsely declared** that Carroll had represented the SANDS entities since 2008. This was a **materially important deception**<sup>10</sup> because the Carroll Declaration stated Carroll had personal knowledge about SANDS' California activities at a time when he had no relationship or involvement with SANDS or its activities in California (late 1999 to September 2009). Whether Carroll knew the materiality<sup>11</sup> of this deception is no defense, especially for an officer of the Court.
13. **Carroll knew**, or should have known, that Carroll has never filed a substitution of counsel nor officially noticed the Court that he represented SANDS. Carroll merely began appearing in Court on SANDS' behalf but in at least three sworn declarations Carroll has sworn he is the attorney of record for SANDS. There is nothing in the Court's docket indicating that Carroll is, in fact, counsel of record for SANDS, even though he has so stated on numerous occasions. Carroll, has commented<sup>12</sup> on the fact that he does not regularly receive notices from the Court and that he is not listed on the Court website. Carroll, who was admitted to The State Bar of California on 12/27/1972, cannot claim he does not know that in order to represent SANDS the Court and any other interested parties must be made aware of the fact that he is the attorney of record. Failing to do so is a violation of C.C.P. § 284 and C.C.P. § 285. Not filing a formal substitution of counsel is no excuse for representing **forfeited** entities.
14. Since becoming involved in the case Carroll has made false statements and submitted false pleadings to the Court (partial list of Carroll's misrepresentations in ¶14 below). The false and misleading statements and pleadings have been repeated numerous times and have been made in violation of California State Bar Rules of Professional Conduct Rule 5-200 and various statutes including, but not limited to: Bus. & Prof. Code § 6068 (a)(b)(c)(d)(f); C.C.P. § 128.7 (b)(1)(2)(3)(4); Ca. Civ. Code § 3345; Cal. Pen. Code § 118 (a); Cal. Pen. Code § 118a.; Cal. Pen. Code § 123; Cal. Pen. Code § 124; Cal. Pen. Code § 125; Cal. Pen. Code § 127; Cal. Pen. Code § 368; R&TC 19701 (b); R&TC 19705 (a)(2) and (d); R&TC 19719 (a); R&TC 23301; R&TC 23301.5; Welf. & Inst. Code § 15610.07; Welf. & Inst. Code § 15610.27; Welf. & Inst. Code § 15610.30; Welf. & Inst. Code § 15610.53; Welf. & Inst. Code § 15610.70 and Welf. & Inst. Code § 15657.5.
15. The end result of the false statements and misrepresentations made to the Court by Carroll constitute aiding and abetting his clients in perpetrating frauds on the court, the defendants (most of whom are senior citizens per Welfare and Institutions Code § 15610.07), and tax evasion. (R&TC § 19701 (b)).

<sup>9</sup> Exh. 03 FTB & Sec of State Documentation

<sup>10</sup> Cal. Pen. Code § 118a.

<sup>11</sup> Cal. Pen. Code § 123

<sup>12</sup> Most recently at the 8/25/2016 hearing

16. **Carroll knew**, or should have known, that his statements and pleadings claiming that SANDS was able to proceed with their claim of an oral contract were false.

- a. **Carroll knew**, or should have known, that his clients claim was that they had an **oral contract** with Solutions entered into in April of 2004.
- b. **Carroll knew**, or should have known, that SANDS filed their **verified** complaint on February 14, 2005.
- c. **Carroll knew**, or should have known, that SANDS **did not** register with the California Secretary of State **prior to SANDS filing its claim**<sup>13</sup> and that when SANDS did register in August of 2007, its claims were already time-barred<sup>14</sup> and not subject to revival<sup>15</sup>.
- d. **Carroll knew**, or should have known, that SANDS' untimely, August 2007, registration with the California Secretary of State was **after the statute of limitations had run** on their claim and should no longer be pursued because it would violate Bus. & Prof. Code § 6068 (c).
- e. **Carroll knew**, or should have known, that after its untimely registration with the Secretary of State, SANDS failed to comply with all of the **statutory requirements** of Corp. Code § 2203 (c) and was therefore barred from **maintaining** its action.
- f. **Carroll knew**, or should have known, that SANDS **could not claim substantial compliance**<sup>16</sup> merely because it registered with the Secretary of State without complying with Corp. Code § 2203 (c).
- g. **Carroll knew**, or should have known, that it was improper for Carroll to mislead the 6<sup>th</sup> District Court of Appeal by stating in SANDS' August 5, 2011, Response Brief at P14:¶2 that:

*Second*, while Appellants mention Sands only in the heading of Section for purported issue six, the body of that section contains absolutely no argument, backed up by either case law or citations to the record, that Sands lacked standing to maintain its lawsuit against Appellant, because as Appellants very well know, **the two Sands plaintiffs have been registered with the California Secretary of State and therefore qualified to transact business in California since 2007.** (emphasis added)

- h. **Carroll knew**, or should have known, that he was misleading the Court when he completely reversed all SANDS' previous pleadings and argument in this case by arguing for the **first time ever** in this litigation, in his pleadings and orally on 8/25/2016, that **SANDS was not required to register because it had never transacted intrastate business** in California. (*see* Exh. 13 Carroll Pleadings for 8-25-2016)
- i. **Carroll knew**, or should have known, that by completely reversing every previous contention about SANDS' capacity and its never having transacted intrastate business

<sup>13</sup> Per Corp Code § 17708.07. (a), a foreign limited liability company transacting intrastate business in this state **shall not maintain an action** or proceeding in this state unless it has a certificate of registration to transact intrastate business in this state.

<sup>14</sup> C.C.P. § 339

<sup>15</sup> "The statute of limitations is not a procedural right but is a substantive defense." *Welco Constr., Inc. v. Modulux, Inc.*, 47 Cal. App. 3d 69

<sup>16</sup> "In sum, when a corporation continues to owe money to the state, either for taxes, interest or penalties, there can be no substantial compliance. The trial court, therefore, properly held Sade's causes of action were barred." *Sade Shoe Co. v. Oschin & Snyder*, 217 Cal. App. 3d 1509 (Cal. App. 2d Dist. 1990)

that he was violating Cal Evid. Code § 623, Cal Evid. Code § 668, and Cal Evid. Code § 669.

- j. **Carroll knew**, or should have known, that it was illegal<sup>17</sup> for him to represent the **FORFEITED** SANDS entities.
- k. **Carroll knew**, or should have known, that by suborning the perjury of Claroni and engaging SANDS' cooperation in continuing their fraudulent claims and tax evasion, that he was engaging in a conspiracy to defraud the elder Defendants and the State of California and us violating Cal. Pen. Code § 182.
- l. **Carroll knew**, or should have known, that because he perjured himself by making false statements in his Declaration ISO the SANDS Opposition to the Motion to Vacate, that he was not only committing perjury but also that he was committing an additional felony<sup>18</sup> by inflicting upon me, a California elder, mental suffering and by using his fraud to obtain monetary<sup>19</sup> sanctions against me.
- m. **Carroll knew**, or should have known, that by submitting a perjurious declaration, and suborning perjury, both felonies, and by submitting making false evidence in violation of the evidence code that was intended to prevent a large group of elders from presenting the evidence that would have resulted in the return of more than \$500,000.00 obtained by those same frauds, that Carroll was violating Cal. Pen. Code § 186.11 because his acts were aimed at the same victims for the same or similar purpose.

17. At no time has the issue of the “**capacity**” of SANDS to use the California Courts been adjudicated yet Carroll has repeatedly stated that this occurred. Although Carroll was not in attendance at either hearing, Carroll has repeatedly stated that the issue of SANDS' capacity had already been adjudicated and ruled on by Judge Komar. These were deliberate lies intended to mislead the trial Court in 2009-2010, the 6<sup>th</sup> District Court of Appeal in 2011, and the trial Court (Judge Zepeda) again on 8/25/2016. He has never provided a citation to the record to lend credence to his false claims. Transcripts of two hearings before Judge Komar on Defendants Motion for a Plea in Abatement provide evidence that Judge Komar never held any evidentiary hearing. (*see* Exh. 16 Reporters transcripts of hearings on Plea in Abatement).
18. Neither Judge Komar nor Judge Zepeda **ever** ruled that Carroll's clients were able to **maintain** their claims simply because they had registered with the Secretary of State. Judge Komar did state, after Carroll's clients had registered, that they were not violating any requirement of registration but Judge Komar never relieved Carroll's clients from the requirement to comply with Corp. Code § 2203 (c) in order to **maintain** their claims. At the hearing on Motions in Limine on December 21, 2009, Judge Zepeda only addressed the fact that Judge Komar had denied defendants' Motion for a Plea in Abatement with prejudice. Judge Zepeda's ruling was based solely on misrepresentations by TAT counsel, Mr. Demko and Mr. Kenefick, about that denial. Judge Zepeda refused to hear any further argument about SANDS' capacity or the **voidability** of their purported contract. Carroll misrepresented what transpired at hearings he did not attend. Carroll's misleading statements were and intended to distract the Court from considering the issue SANDS' capacity and comply with Corp. Code § 2203 (c).
19. The ruling on 1/25/2008 by Judge Komar was a denial with prejudice **ONLY** as to Solutions' **Motion for a Plea in Abatement** to stay the proceedings. The Sands entities did register after

<sup>17</sup> C.C.P. § 128.7 (b)(1)(2)(3)(4); R&TC 19701 (b); R&TC 19705 (a)(2); R&TC 19705 (d); R&TC 19719 (a); Cal Evid. Code § 668; Cal Evid. Code § 669

<sup>18</sup> Cal. Pen. Code § 368 (c)

<sup>19</sup> Cal. Pen. Code § 368 (d)



it was brought to their attention but never obtained revivor for their "contract" and never paid any taxes or filed any California tax returns. There has never been an evidentiary hearing or ruling on the merits of whether or not the activities of SANDS required them be registered with the Secretary of State, and to file tax returns and pay the franchise taxes that would permit SANDS to enter into and enforce contracts and file lawsuits in California.

20. Carroll has presented no evidence, authority, or competent argument to establish his clients were not required to file returns, pay taxes, interest and penalties due, and bring to the Court receipts and a certificate of revivor for their contract. SANDS was statutorily required to file returns and pay taxes. SANDS did not do so and could not maintain their time-barred action.
21. Carroll misled the Court implying SANDS could pursue its claims. Having registered 2½ years after filing their lawsuit SANDS appeared to be in good standing but had not obtained revivor for their contract within the statute of limitations nor had SANDS filed tax returns or paid taxes for the years prior to 2007, during which time they entered into their purported contract. Evidence from the Franchise Tax Board dated 5/28/2014 shows the SANDS Entities never filed a return from the day they registered in 2007. Thus SANDS paid no taxes and their purported contract was void, when entered into, and remains void.

## CONCLUSION

Carroll has violated the Rules of the Bar and numerous California statutes, committing felonies in the process. Carroll knowingly aided and abetted tax evasion. He has continuously represented clients who lack the capacity to maintain their time-barred action. None of the illegal and unethical acts engaged in by Carroll can be excused as *zealous representation of his clients' interests*. The misrepresentations to the Court made by Carroll were made intentionally and with malice aforethought because Carroll had knowledge of facts that were in direct conflict with those misrepresentations.

The actions taken by Carroll to enforce a void judgment, against numerous senior citizens, obtained through a fraud on the courts, shows a total lack of ethics and human decency. Carroll's shameless disregard for the law, the judicial system and Judges of the Superior Court and Justices of the Court of Appeal, constitute nothing less than **moral turpitude**<sup>20</sup>. Carroll's despicable acts, undertaken to injure and defraud elders, demonstrates a total absence of any moral compass.

The evidence is clear and convincing that Carroll acted in bad faith and intentionally misled the Courts. Carroll has shown a determination to win at any cost, regardless of the means.

As an officer of the Court, Carroll has a duty to be truthful in presenting evidence. At page four in *Pauline Louise Griffis v. S.S. Kresge Company*, 150 Cal. App. 3d 491 it states:

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<sup>20</sup> "Whether the facts and circumstances of petitioner's misconduct constitute moral turpitude is a question of law to be determined by this court. (See *In re Strick* (1983); *In re Higbie* (1972)) (3) As we have noted on numerous occasions, the concept of moral turpitude escapes precise definition. (See *In re Strick, supra*) Moral turpitude has been described as an "act of baseness, vileness or depravity in the private and social duties which a man owes to his fellowmen, or to society in general, contrary to the accepted and customary rule of right and duty between man and man." (*In re Craig* (1938)) It has been described as any crime or misconduct without excuse (*In re Hallinan* (1954)) or any dishonest or immoral act. The meaning and test is the same whether the dishonest or immoral act is a felony, misdemeanor, or no crime at all. (1 Witkin, Cal. Procedure (3d ed. 1985) § 375, p. 425.)" *Chadwick v. State Bar*, 49 Cal. 3d 103 (Cal. 1989)

“An attorney is an officer of the court; accordingly, he is under a duty “[to] employ, for the purpose of maintaining the causes confided to him such means only as are consistent with truth, and never to seek to mislead the judge or any judicial officer by an artifice or false statement of fact or law.” (Bus. & Prof. Code § 6068, subd. (d).) The concealment of material information within the attorney's knowledge as effectively misleads a judge as does an overtly false statement. (Grove v. State Bar (1965) 63 Cal.2d 312, 315 [46 Cal.Rptr. 513, 405 P.2d 553].) Therefore, when the court below inquired whether Attorney Slavin agreed with Attorney Grasse's calculations, Attorney Slavin was under a duty to inform the court of all facts material to that inquiry. Inasmuch as Attorney Slavin responded under the compulsion of a legal duty owed to the court, plaintiff, through Attorney Grasse, was entitled to believe he intended his representations to be relied upon.”

The California Civil Code is clear about the duty to truthfully represent matters:

Ca. Civ. Code § 1709. One who willfully deceives another with intent to induce him to alter his position to his injury or risk, is liable for any damage which he thereby suffers.

Ca. Civ. Code § 1710. A deceit, within the meaning of the last section, is either:

1. The suggestion, as a fact, of that which is not true, by one who does not believe it to be true;
2. The assertion, as a fact, of that which is not true, by one who has no reasonable ground for believing it to be true;
3. The suppression of a fact, by one who is bound to disclose it, or who gives information of other facts which are likely to mislead for want of communication of that fact; or,
4. A promise, made without any intention of performing it.

Additionally the State Bar of California's Rules of Professional Conduct Rule 5-200, regarding Trial Conduct states that in presenting a matter to a tribunal, a member:

- (A) Shall employ, for the purpose of maintaining the causes confided to the member such means only as are consistent with truth;
- (B) Shall not seek to mislead the judge, judicial officer, or jury by an artifice or false statement of fact or law;
- (C) Shall not intentionally misquote to a tribunal the language of a book, statute, or decision;
- (D) Shall not, knowing its invalidity, cite as authority a decision that has been overruled or a statute that has been repealed or declared unconstitutional; and
- (E) Shall not assert personal knowledge of the facts at issue, except when testifying as a witness.

I urge you to investigate the facts thoroughly and take action against Carroll in order to prevent his continued abuse and disrespect of California's laws and judicial system and to **protect the public, the courts and the profession** from attorneys who ignore ethical rules covering their professional conduct and violate the law.

Submitted by: David L. Feldman; 2050 Sharon Road, Menlo Park, CA 94025; Cell: 650-714-7470;  
Home: 650-854-0845; e-mail: dfeldman@zfmicro.com

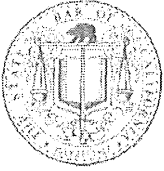
Exh.	EXHIBIT TITLE File Name Description of document(s)
1	<p><b>Victims of attorney fraud</b> (1 file) 2016-09-06_Victims of Frauds and Financial Elder Abuse Perpetrated by Michael Carroll Name, residence and loss of each victim. Almost all are elders and Carroll was aware at all times of their status.</p>
2	<p><b>Excerpts of court transcripts</b> (1 file) EXCERPTS FROM COURT TRANSCRIPTS These excerpts prove that Carroll perjured himself in his declaration on 8/16/2016 when he stated that SANDS had no employees in California and that he always had to communicate with individuals in New York</p>
3	<p><b>FTB &amp; Sec of State Documentation</b> (5 files) 2014-05-28 FTB response to PRA 6250_SANDS NO RETURNS Feldman letter and Franchise Tax Board response regarding the status of the SANDS entities. FTB documents show that neither of the SANDS entities ever filed any Tax Returns and were thus non-compliant with Corp. Code § 2203 (c) and were evading taxes. 2015-08-03 SoS Website SANDS ENTITIES FORFEITED 2016-07-07 SANDS BROTHERS VC REGISTERED BY FELDMAN Feldman registered the SANDS entities names in order to prove that neither was in good standing 2016-08-24 after 6pm_SOS Business Search - SANDS VENTURE_FORFEITED 2016-08-24 after 6pm_SOS Business Search - SB NEW_FORFEITED Secretary of State website downloads taken by Feldman the evening prior to the 8/25/2016 hearing before Judge Zepeda in order to argue that the SANDS entities could not appear. Carroll misrepresented the law to the Court and stated his client's did not need to be registered because they had never transacted intrastate business – all of which Carroll knew to be untrue as he had argued throughout the litigation that his clients were registered and thus able to maintain their action</p>
4	<p><b>Sands historic web pages show CA presence 1999 forward</b> (13 files) 1999-01-25 Sands Brothers &amp; Co LTD Shows that as early as 1999 SANDS had an office in San Francisco 2000-05-11 Sands Brothers &amp; Co Ltd Shows CA office 2000-11-09 Sands Brothers &amp; Co Ltd Shows CA office 2001-07-11 Massey E-mail Written from CA office 2002-03-30 Sands Brothers &amp; Co Ltd w Hugh Marasa Shows CA employee Marasa was at SF office 2004-06-05 Sands Brothers - Contact Us SF office Shows CA office 2004-06-06 Sands Brothers -- Venture Capital Shows CA office and many activities SANDS is engaged in transacting intrastate business</p>

	<p>2004-08-04 Sands Brothers -- Our Firm and Vision w Marasa in SF Shows CA employee Marasa was at SF office</p> <p>2004-08-05 Sands Brothers - Venture Capital Shows venture capital activities operated from San Francisco CA office</p> <p>2009-01-31 Sands Brothers Asset Management - Meet The Team w Baily - no Claroni Shows that in 2009 Mr. Claroni was not listed as an employee at SANDS and could not have been able to testify to anything related to SANDS of his own knowledge (Claroni was still in college)</p> <p>2009-09-01 Hugh Marasa. - Sands Brothers Asset Management - Director of Marketing Shows Hugh Marasa was still with SANDS</p> <p>2011-11-29 Sands Brothers Asset Management - Meet The Team w Claroni This is the first time Claroni appears on SANDS website and long after all events that his declaration listed had occurred.</p> <p>2016-08-27 Hugh Marasa - LinkedIn still in SF Shows that Marasa is still in California</p>
5	<p><b>Sands CA employee Massey e-mails &amp; LinkedIn profile</b> (3 files)</p> <p>2001-08-01 Massey E-mail Jason Massey who is located in SANDS' San Francisco office contacts ZF Micro Devices California employees and discusses visit he had at ZF's Palo Alto office</p> <p>2001-10-08 Massey E-mail E-mail contains a list of other VC firms he is working with (many, if not most are in CA) and is attempting to refer to ZF Micro Devices – the e-mail is copied to Howard Sterling (SANDS' COO) and Gary Kennedy (SANDS' appointed ZF Micro Devices board member and CA resident)</p> <p>2016-07-05 Jason Massey of Sands Brothers on LinkedIn Massey's work history profile lists: Vice President, Sands Brothers, January 2000 – May 2004 (4 years 5 months), San Francisco Bay Area</p>
6	<p><b>Finder's Fee Agreement documentation</b> (1 file)</p> <p>SANDS finders fee agmt &amp; backup docs SANDS negotiated a finder's fee agreement in order to receive commissions for any investors SANDS brought to ZF Micro Devices. This evidence shows that, contrary to Sterling's perjurious testimony on the stand at the National Semiconductor trial, ZF Micro Devices paid the fee. It also shows that SANDS was transacting intrastate business in CA. The documentation shows that ZF Micro Devices paid \$140,800.00 on which SANDS never paid any taxes because they never filed a tax return.</p>
7	<p><b>Claroni Declaration with Exhibits</b> (2 files)</p> <p>DLF COMMENTED Claroni Decl with Exhibits scanned and sent Feldman 081016 Claroni declaration highlighted with bookmarks to show areas of which Claroni could not possibly have personal knowledge</p> <p>PROBABLE SUBORNATION OF PERJURY by CARROLL re CLARONI Decl This is a document that specifically details, item by item, the areas of the Claroni declaration that are false and/or could not have been known to Claroni since he was in high school and college at the time</p>
8	<p><b>Claroni biographical information</b> (6 files)</p> <p>These web pages all relate to the purported SANDS "Manager" who signed the Declaration ISO SANDS' Opposition to Feldman's Motion to Vacate. The information here seems to conclusively show that the entire declaration was fabricated by Carroll because Claroni could not possibly have known any of the facts he claims to which he</p>

	<p>claims to have personal knowledge.</p> <p>1989-07-16 Birthdate David Claroni Greenwich CT - Connecticut Profile Pages This web page shows that Claroni is only 27 years old today.</p> <p>2010 New England Land Co website re Danielle Claroni This page, from the company that employs Claroni's mother states Claroni was living at home with his family in 2010.</p> <p>2011 Tulane Alum - David J Claroni - Tulane Alumni Association This page from the Tulane University Alumni Association shows that Claroni did not graduate from Tulane until 2011, making it difficult for him to have been a SANDS Manager during the times at issue.</p> <p>2015-09-25 ViactivPress release w David Claroni as VP This web page is a press release by a company called Viactiv which may be related to SANDS. The release claims Claroni is VP Sales and Operations at Viactiv Lifestyles.</p> <p>2016-08-16 David Claroni - LinkedIn profile - no SANDS This web page which was downloaded on 8/16/2016 shows that Claroni is still listed as VP Sales and Operations at Viactiv Lifestyles, January 2013 – Present (3 years 8 months), Greenwich, CT. The profile, presumably created truthfully by Claroni makes <b>no mention</b> anywhere of Claroni having worked for SANDS at any time.</p> <p>David Claroni resident of Connecticut This page confirms that the two places Claroni has had residence are CT and NY.</p>
9	<p><b>Sands Cal managers w settlement authority</b> (1 file) Hugh Marasa - LinkedIn This web page is the LinkedIn profile of Hugh Marasa still employed in San Francisco at Laidlaw &amp; Co (<i>fka</i> Sands Brothers). The page also shows Steven Sands at the right margin and indicates he has a connection with Viactiv.</p>
10	<p><b>RT 0925-0963 Sterling trial testimony</b> (1 file) These excerpts of Howard Sterling's trial testimony confirm SANDS was transacting intrastate business in CA</p>
11	<p><b>RT 0645-0654 Opening day of trial - re J Thompson</b> (1 file) This trial transcript excerpt confirms that Carroll lied in his declaration of 8/8/2016 when he stated that he never met any SANDS employee in CA. Mr. Thompson, whom Carroll introduced to the Court as SANDS' representative was (and still is) based in San Francisco and attended every day of the trial.</p>
12	<p><b>Sands COO Howard Sterling e-mail w attachments</b> (1 file) This e-mail from SANDS' Chief Operating Officer contains numerous references to SANDS' California operations and is absolute proof that SANDS was transacting intrastate business in California.</p>
13	<p><b>Carroll Pleadings for 8-25-2016</b> (4 files) 2016-08-08 Carroll Decl ISO Opposition - DLF commented 2016-08-08 Sands MTN Strike Opp MPA as filed and served - DLF commented 2016-08-08 SANDS MPA IOT Mtn Vacate Judgment - DLF commented</p>
14	<p><b>Calendar Entries &amp; Court records re Settlement</b> (7 files) All these documents confirm that SANDS had employees in California who attended settlement conferences or trial and who were represented as having "full settlement authority" to the Court. 2007-09-10 - CT 1521-1524 Settlement Conf_Hugh Marasa for SANDS 2007-09-10_Settlement Conf - Feldman calendar 2009-01-29 - CT 4278 Komar Order re settlement on</p>

	<p>2009-01-29 - CT 4294-4297 Holly (James) Thompson at Settlement for Sands                  2009-01-29 Settlement Conf - Feldman calendar                  2009-11-09 - CT 8589-8598 SANDS WITNESS LIST w MARASA                  Holly James Thompson profile - appeared at trial for Sands</p>
15	<p><b>Falsely stated Carroll as Sands attorney since 2008</b> (6 files)                  CARROLL FALSE STATEMENTS IN DECLARATIONS                  This document is a summary of the false statements made by Carroll in three of his declarations. The most emphasis is placed on the 8/8/2016 Declaration of Carroll ISO the SANDS Opposition which is not only rife with false statements but also includes the new fabrication that SANDS never transacted intrastate business in California.                  2008-08-08 Identification of Atty - Stan Blyth for SANDS                  Record shows attorney for SANDS is Blyth not Carroll                  2009-07-06 - CT 5151-5153 Clerks Minutes - still Blyth no Carroll                  Record shows attorney for SANDS is still Blyth not Carroll                  2010-08-16 - CT 12827-12848 Decl of Carroll                  Carroll declaration falsely states Carroll has been attorney of record for SANDS since 2008                  2010-08-17 - CT 12851-12852 Decl of Carroll                  Carroll declaration falsely states Carroll has been attorney of record for SANDS since 2008                  2016-08-27 case 2005-1-CV-035531 DOCKET EXTRACTS SCCSC                  Santa Clara County Superior Court web site docket shows that first appearance of Carroll was 10/06/2009. There is no entry that ever shows a substitution of counsel filed by Carroll or any official notice to the Court or other parties.</p>
16	<p><b>Reporters transcripts of hearings on Plea in Abatement</b> (2 files)                  The transcripts prove that, contrary to the repeated false statements made by Carroll, Judge Komar never held an evidentiary hearing on SANDS' capacity to maintain its action. Nor did Judge Komar say anything other than SANDS had violated no principle of registration. That by itself does not grant relief to an entity that has filed its action <b>prior to registering to <u>maintain</u></b> that action until it has complied with Corp. Code § 2203 (c).                  RT 0144-0162_2007-11-30 Hearing on Abatement                  RT 0163-0171_2008-01-25 Hearing on Abatement</p>
17	<p><b>2005 Verified Complaint</b>                  CT 0001-0012 TAS Verif Complaint w P verif                  This is the original <b>verified</b> complaint of SANDS falsely stating that it was "<b>duly authorized to conduct business in California.</b>" (see P2:1-3)</p>

# **EXHIBIT C**



## Attorney Misconduct Complaint Form

Your Contact Information			
First Name: David		Middle Name: Lawrence	
Last Name: Feldman			
Address: 2050 Sharon Road			
City: Menlo Park		State: CA	Zip: 94025-6260
Email: dfeldman@zfmicro.com			
Home Phone:		Work:	Cell: 650-714-7470

Attorney's Information			
First Name: Michael		Middle Name: Brooks	
Last Name: Carroll			
Address: 3919 Happy Valley Road			
City: Lafayette		State: CA	Zip: 94549
Email:		CA Bar License #:	
Home Phone:		Work Phone: 925-283-6641	
Cell Phone:		Website:	

Have you or a member of your family complained to the State Bar about this attorney previously?

YES       NO

Did you hire this attorney?

YES       NO

Enter the approximate date you hired the attorney and the amount paid (if any) to the attorney.

Date: \_\_\_\_\_ Amount Paid: \_\_\_\_\_



**What is your connection to this attorney? Explain briefly.**

Attorney is opposing counsel in a civil appeal in the 6th District Court of Appeal case number H044004 (Superior Court Case 1-05-CV-035531), TAT Capital Partners, LTD. v. Feldman, et al.

### **Attorney's Information**

#### **Statement of Complaint**

Include with your submission, a statement of what the attorney did or did not do that is the basis of your complaint. Please state the facts as you understand them. Do not include opinions or arguments. If you hired the attorney(s), state what you hired the attorney(s) to do. Additional information may be requested.

See attachment A for the statement of the criminal acts by this attorney.

**Related Court Case Information (If known)**

Name of Court: 6th District Court of Appeal

Case Name: TAT Capital Partners, Ltd. v. Feldman, et al.

Case Number: H044004

Approx. date case was filed: Appeal filed 9/29/2016

Size of law firm complained about: 1 attorney

If you are not a party to this case, what is your connection with it? Explain briefly.

**Translation Information** Not Applicable

The State Bar accepts complaints in over 200 languages. If you need translation services to communicate with the State Bar, please let us know by completing this section of the complaint form. We will communicate with you through a translation service in the language of your choice. Do you need translation services?

 YES NOPlease state the language in which you need formal translation:  
  
\_\_\_\_\_

The State Bar's mission is to protect complainants regardless of their immigration status. Complainants who are unable to complete this form due to disability, language restrictions, or other circumstances may obtain help by calling the complaint line at 800-843-9053.

**Attestation**

By checking this box I certify that all information on this form is true and correct. I understand that the content of my complaint can be disclosed to the attorney. I understand that I waive the attorney client privilege and any other applicable privilege between myself and the attorney to the extent necessary for the investigation and prosecution of the allegations.

Signature: \_\_\_\_\_



Date: January 9, 2019

Regarding: Michael Brooks Carroll – SBN. 54904 – Attorney for **FORFEITED** entities: Sands Brothers Venture Capital LLC and SB New Paradigm Associates LLC ("SANDS") in re: 6<sup>th</sup> District Court of Appeal Case H044004 (Santa Clara Superior Court 1-05-CV -035531)

This is the second complaint I am filing against this attorney. I filed my initial complaint (Inquiry Number: 16-26414) against this attorney on September 7, 2016, and the complaint was denied on September 28, 2016. The rapidity of the denial amazed me, because that complaint included a ten-page addendum describing Attorney Carroll's misconduct, it cited more than twenty California statutes he violated, and contained over 250 pages of evidence of his wrongdoing. There was no doubt of Attorney Carroll's misconduct or the fact that it was intentional and premeditated for the sole purpose of deceiving the Court and fraudulently obtaining a judgment on behalf of his scofflaw clients. Although I have come to expect the State Bar to take no action against attorneys, no matter how unethical their behavior, I was truly taken aback by that denial. Apparently, intentional violation of California statutes and Rules of Professional conduct do not establish cause for disciplinary action. Perhaps I provided too much information and it was too much trouble to review so much evidence. The September 28, 2016, denial letter sated, in part:

“Based on our evaluation of the information provided, we are closing your complaint. **Under the laws of California, the facts you alleged against Michael Carroll, if proved, would not be grounds for disciplinary action.** An attorney must not seek to mislead a judge by an artifice or false statement of fact or law. In order to prosecute an attorney for false statements made to a judge or judicial officer, the State Bar must not only show that the statements made were false, but that the attorney knew the statements were false at the time they were made.”  
(emphasis added)

I did not understand then, nor do I now, which part of Cal Rev & Tax Code § 19719 the State Bar did not comprehend or believes to be unenforceable.

I will attempt to make this complaint simple and straightforward. The State Bar need only consider two issues. Those issues are 1) Attorney Carroll's intentional violation of Cal Rev & Tax Code § 19719 by continually representing forfeited entities, and 2) Attorney Carroll's utter contempt for the judicial system by his acts calculated to deceive the courts in violation of Bus. & Prof. Code § 6068 (a)(b)(c)(d)(f) and C.C.P. § 128.7 (b)(1)(2)(3)(4).

There is no ambiguity in Cal Rev & Tax Code § 19719, leaving no conclusion other than Attorney Carroll, with malice aforethought, has chosen to continue violating the law and deceiving the courts. Cal Rev & Tax Code § 19719 states:

Punishment for exercise of powers, rights, or privileges of suspended bank or corporation; Transaction of business by foreign corporation whose rights have been forfeited.

- (a) Any person who attempts or purports to exercise the powers, rights, and privileges of a corporation that has been suspended pursuant to Section 23301 or who transacts or attempts to transact intrastate business in this state on behalf of a foreign corporation, the rights and privileges of which have been forfeited pursuant to the section, is punishable by a fine of not less than two hundred fifty dollars (\$250) and not exceeding one thousand dollars (\$1,000), or by imprisonment not exceeding one year, or both fine and imprisonment.
- (b) This section shall not apply to any insurer, or to counsel retained by an insurer on behalf of the suspended corporation, who provides a defense for a suspended corporation in a civil action based upon a claim for personal injury, property damage, or economic losses against the suspended corporation, and, in conjunction with this defense, prosecutes subrogation, contribution, or indemnity rights against persons or entities in the name of the suspended corporation.
- (c) Nothing in this section shall create or limit any obligation upon an insurer to defend a suspended corporation.

The SANDS entities that attorney Carroll *purports*<sup>1</sup> to represent have been forfeited by the Franchise Tax Board and the California Secretary of State since November of 2013. His clients are neither banks nor insurers and Attorney Carroll has not been retained by an insurer to represent SANDS. There is no gray area here – Attorney Carroll is violating the law by his continued representation of SANDS – plain and simple. There is no exemption allowing that representation and no legal or ethical explanation for his behavior.

Ordinary citizens cannot claim ignorance of the law as a defense for violations of the law. As an officer of the Court, Attorney Carroll has full and complete knowledge of what he has done and continues to do. His actions are criminal – period!

Attorney Carroll is seeking additional illegal sanctions against me. If the State Bar does not act immediately to stop Attorney Carroll from further harming me, a California elder, and committing additional frauds upon the court and the State of California, then the Bar will be aiding and abetting his actions. I have included, for reference, a disk with a pdf copy of my September 7, 2016, complaint (with exhibits) as well as a commented copy (attached here to as **Exhibit 1**) of the declaration Attorney Carroll submitted in 2016 in support of the opposition by SANDS to my motion to set aside the June 10, 2010 judgment as void.

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<sup>1</sup> Attorney Carroll has never filed a the mandatory form MC-050, substitution of counsel and there is no record of permission granted, by any court in California, for Attorney Carroll to represent SANDS without filing form MC-050 as required by form Code of Civil procedure §§ 284(1), 285 and Cal. Rules of Court, rule 3.1362.

# **Exhibit 1**

LAW OFFICES OF MICHAEL BROOKS CARROLL  
300 Montgomery Street, Suite 415  
San Francisco CA 94104

1 Michael Brooks Carroll (Bar #54904)  
2 LAW OFFICES OF MICHAEL BROOKS CARROLL  
3 300 Montgomery Street, Suite 650  
4 San Francisco, California 94104  
5 Telephone: (415) 788-7600  
6 Facsimile: (415) 421-7379

Attorneys for Plaintiffs  
7 SANDS BROTHERS VENTURE CAPITAL LLC; and  
8 SB NEW PARADIGM ASSOCIATES LLC

9 **SUPERIOR COURT OF CALIFORNIA**  
10 **IN AND FOR THE COUNTY OF SANTA CLARA**  
11 **UNLIMITED JURISDICTION**

12 TAT CAPITAL PARTNERS, LTD., f/k/a  
13 TAT INVESTMENT ADVISORY LTD., *et*  
14 *al.*,

Plaintiff,

vs.

15 DAVID FELDMAN, *et al.*,

Defendants,

16 and CONSOLIDATED ACTIONS.

Case No.: 1-05-CV 035531 (Lead Case)

Consolidated with:  
Case No.: 1-05-CV 035532  
Case No.: 1-05-CV 036412  
Case No.: 1-05-CV 047912  
Case No.: 1-05-CV 057362

**DECLARATION OF SANDS PLAINTIFFS  
COUNSEL MICHAEL BROOKS CARROLL IN  
SUPPORT OF OPPOSITION BY PLAINTIFFS  
SANDS BROTHERS VENTURE CAPITAL,  
LLC AND SB NEW PARADIGM ASSOCIATES,  
LLC TO DEFENDANT DAVID FELDMAN'S  
THIRD MOTION TO SET ASIDE THE JUNE  
10, 2010 JUDGMENT AS VOID AND  
DEFENDANT DAVID FELDMAN'S MOTION  
TO STRIKE OPPOSITION OF SANDS; and IN  
SUPPORT OF SANDS PLAINTIFFS'  
APPLICATION/REQUEST FOR IMPOSITION  
OF MONETARY SANCTIONS ON  
DEFENDANT FELDMAN PER CCP §128.5**

Date: August 25, 2016  
Time: 9:00 a.m.  
Place: Dept. 20  
Judge: Hon. Carrie Zepeda

Complaint Filed: Feb. 14, 2005  
Trial Date: Completed  
Judgment Entered: June 10, 2010  
Judgment Affirmed: July 2, 2012  
Pet. For Cert. Denied: Oct. 17, 2012

1 I, MICHAEL BROOKS CARROLL, ESQ., declare and state as follows:

2 1. I have personal knowledge of the facts and other matters set forth in this Declaration, and  
3 if called to testify as to the facts and matters set forth in this Declaration, I could and would testify  
4 competently thereto, since the facts set forth herein are known by me to be true.

5 2. Since 2008, I have been the attorney for Sands Brothers Venture Capital, LLC and SB  
6 New Paradigm Associates, LLC, the two investment -holding entities which are Plaintiffs in this  
7 consolidated action (sometimes referred to herein collectively as the "Sands Plaintiffs " ).

8 3. Sands Brothers Venture Capital, LLC and SB New Paradigm Associates, LLC are both  
9 limited liability companies organized and existing under the laws of the State of New York. True and  
10 correct copies of the Articles of Organization of the Sands Bros. Plaintiffs under the laws of the State of  
11 New York are attached to the Declaration of Sands Portfolio Manager Claroni as Exhibit 1 for Sands  
12 Brothers Venture Capital, LLC and Exhibit 2 for SB New Paradigm Associates, LLC. These are copies  
13 of the same business records I submitted to this Court as exhibits during the trial of this action in 2009  
14 and 2010

15 4. I know that Sands Brothers Venture Capital, LLC and SB New Paradigm Associates,  
16 LLC do not conduct any business activities in California because at all times I have had to communicate  
17 and meet with the representatives of these entities who are domiciled and working outside of  
18 California.

19 5. I know that the sole business activities of Sands Brothers Venture Capital, LLC and SB  
20 New Paradigm Associates, LLC related to California is investing as a shareholder in other business  
21 entities domiciled in California, including ZF Micro Devices, Inc., the California based company formed  
22 and managed by Defendant David Feldman.

23 6. Attached as Exhibit A to the Request for Judicial Notice by the Sands Plaintiffs  
24 is a true and correct copy of the Amended Judgment entered 8/23/2010 in the within action by this  
25 Court.

1 7. Attached as Exhibit B to the Request for Judicial Notice by the Sands Plaintiffs is a  
2 true and correct of the "Reporter's Transcript Of Proceedings Before The Hon. Jack Komar, Judge  
3 Of The Superior Court, January 25, 2008" regarding the so-called "Motion By Defendants For Plea  
4 Of Abatement Based Upon Lack Of Standing To Bring Action To Trial.

FALSE & misleading; ZF brought Motion for a Plea in Abatement based on SANDS entities' lack of CAPACITY for failure to comply with Corp. Code § 2203(c).

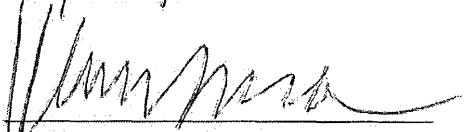
5 8. Attached as Exhibit C to the Request for Judicial Notice by the Sands Plaintiffs is a  
6 true and correct of the Sixth District Court of Appeals' decision and opinion filed 7/2/12 affirming  
7 the Judgment entered in this action which is the subject of the instant Motion to Set Aside and  
8 Vacate Judgment, etc.

9  
10 9. I have incurred and billed the Sands Plaintiffs in excess of 15 hours in preparing their  
11 opposition to the instant motions of Mr. Feldman; and I anticipate I will incur another 5 hours in  
12 opposing these motion through the hearing. I am billing the Sands Plaintiffs at my standard hourly  
13 rate of \$450.00 per hour.

This is a fraud on his clients and the Court as well as a further violation of Cal Rev & Tax Code § 19719 because Attorney Carroll is prohibited from representing the **FORFEITED** SANDS entities.

14  
15 9. I have incurred in excess of \$150.00 in out-of-pocket costs (photocopies, court  
16 messenger fees and service costs) in responding to these Motions.

17  
18  
19 I declare under penalty of perjury pursuant to the laws of the State of California that the  
20 foregoing is true and correct. Executed on August 8, 2016, at Red Bluff, California

21  
22   
23 MICHAEL BROOKS CARROLL



# **EXHIBIT D**

IN THE SUPREME COURT  
OF THE STATE OF CALIFORNIA

IN RE THE ACCUSATION OF	)	State Bar Case
	)	
DAVID L. FELDMAN	)	No. 16-26414
	)	
AGAINST AN ATTORNEY	)	
	)	
MICHAEL B. CARROLL, SBN 54904	)	
	)	
_____	)	

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## INTRODUCTION

This Accusation, by David Feldman (“Feldman”), against Michael B. Carroll (“Carroll”), SBN 54904, is necessitated by the refusal the State Bar of California to protect the public, the Courts and the legal profession from attorneys who, through moral turpitude, commit documented crimes in violation of California statutes, flout rules governing their professional conduct, and lack the moral compass to respect basic standards of decency and fair play. The December 29, 2016, denial letter (Exh. A) from the Bar Complaint Review Unit has carefully avoided any response to the **actual violations of California law** and Rules of Professional conduct by Carroll that were reported. The Bar chose instead to rationalize Attorney Carroll's offenses by referring to irrelevant facts related to the underlying case.

Carroll committed a misdemeanor when he filed an opposition on behalf of entities *forfeited* by the Secretary of State and committed a second misdemeanor when he appeared in Court to argue that opposition. Carroll compounded his misdemeanors with felonies. It is those violations of law and ethics that need to be acted upon.

Indisputable *prima facie* evidence was provided to the State Bar regarding the commission of the misdemeanors and felonies by Attorney Carroll. Carroll should be judged only on his violations of law and professional rules. The facts regarding the commission of those crimes must be examined without an attempt to bring to bear errors caused before or during trial of the underlying litigation as a means of justifying Attorney Carroll's behavior.

Attorney Carroll's knowledge of the true facts and the law **at the time** he committed the criminal acts is undisputed and leaves no question that his acts were undertaken with malice aforethought. Attorney Carroll's crimes do not require *mens rea*. Carroll was not merely negligent or mistaken. Carroll violated strict liability laws that apply to acts that deserve

criminal punishment regardless of intent. The laws regarding elder abuse are in that category. Few acts in the practice of law can be more aptly described as moral turpitude than for an attorney to commit misdemeanors and felonies in order to steal money from a California elder.<sup>1</sup>

Proof of violation of the law should be sufficient evidence to determine whether Carroll is guilty of moral turpitude.

Moral turpitude has been described as an "act of baseness, vileness or depravity in the private and social duties which a man owes to his fellowmen, or to society in general, contrary to the accepted and customary rule of right and duty between man and man." (*In re Craig* (1938) 12 Cal.2d 93, 97 [82 P.2d 442].) It has been described as any crime or misconduct without excuse (*In re Hallinan* (1954) 43 Cal.2d 243, 251 [272 P.2d 768]) or any dishonest or immoral act. The meaning and test is the same whether the dishonest or immoral act is a felony, misdemeanor, or no crime at all. (1 Witkin, Cal. Procedure (3d ed. 1985) § 375, p. 425.)

*Chadwick v. State Bar*, 49 Cal. 3d 103 (Cal. 1989)

Carroll has violated California statutes and professional rules of conduct. He has committed misdemeanors and felonies by his continued representation of two entities *forfeited* by the California Secretary of State, Sands Brothers Venture Capital LLC, and SB New Paradigm Associates LLC (together "SANDS").

### **BACKGROUND**

Feldman is 70 years old and is the victim of elder financial and emotional abuse caused by frauds perpetrated upon Feldman, the Court, and the taxpayers of California, when Carroll fraudulently and illegally obtained sanctions against Feldman totaling \$8,025.00.

The frauds and elder abuse resulted from Carroll unlawfully representing the *forfeited* SANDS entities.

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<sup>1</sup> Per Welf. & Inst. Code § 15610.27 and Pen. Code § 368(g)

Attorney Carroll's crimes against the State and Feldman began in 2009, but this Accusation relates only to Attorney Carroll's **illegal acts occurring in August of 2016**.

In July 2016, Feldman filed a Motion to Vacate a judgment in favor of SANDS that is **void on its face**. The motion is based, in part, on SANDS' **lack of capacity** to maintain their action due to their failure to timely register to transact intrastate business with the Secretary of State. That failure also resulted in their claims being **time-barred** by the time they finally did register.

SANDS began operating in California in 1999 by opening and staffing an office in San Francisco<sup>2</sup>, but SANDS did not register with the Secretary of State until August of 2007<sup>3</sup>.

During the course of his representation of SANDS, Carroll repeatedly misstated law and facts in order to conceal SANDS' legal status and to deceive the Court and defraud Feldman.

The violations of law committed by Carroll in August of 2016 were acts intended to harm Feldman financially and emotionally. Those crimes succeeded in damaging Feldman financially and causing Feldman severe emotional distress, anxiety and sleepless nights.

On Thursday, August 25, 2016, Carroll was in Court illegally representing the SANDS entities, both of which are currently **FORFEITED**<sup>4</sup> by the Secretary of State due to their failure to ever file tax returns from August of 2007 to the present.

## **FACTS**

1. Feldman is 70 years old and the victim of elder financial and emotional abuse caused by frauds perpetrated upon Feldman, the Court, and the taxpayers of California, when Carroll illegally represented *forfeited* SANDS entities in August of 2016. At the August 25, 2016,

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<sup>2</sup> See Exh. K which contains Sands web pages & e-mail that show CA presence 1999 forward

<sup>3</sup> See Exh. D which contains Franchise Tax Board evidence (Feldman Request for Judicial Notice MTV\_2016-07-25)

<sup>4</sup> See Exh. D which contains Secretary of State evidence (Feldman Request for Judicial Notice MTV\_2016-07-25)

hearing on Feldman's Motion to Vacate the void 2010 judgment entered on behalf of SANDS, Feldman brought proof and advised the Court that SANDS had been *forfeited* by the California Secretary of State in 2014 and remained *forfeited* as of that day. Attorney Carroll, in responding, lied about his clients activities in California and misstated the law regarding *forfeited* entities. The following excerpt from the Court hearing is a shameless misinterpretation of the law that succeeded in deceiving the Court (**emphasis added**) (Exh. B):

MR. FELDMAN: The first thing I would like to to bring up is that I don't believe that the Sands entities can be represented and that their motion should be stricken. **They are currently forfeited. I've brought, as of last night, the downloads from the Secretary of State's website showing that both of the Sands entities are forfeited, and according to Revenue Taxation Code Section 23301, the only thing they are allowed to do, it says, "except for the purposes of filing an application for exempt status or amending the articles of incorporation as necessary either to perfect the application or to set forth a new name, the corporate powers' rights and privileges of a domestic taxpayer may be suspended and the exercise of the corporate powers, rights and privileges of a foreign taxpayer in this state may be forfeited if any of the conditions occur," and lists the conditions.**

But according to this, they are not -- **they cannot be represented**, and I believe that their opposition should be stricken because they have been suspended - - I mean **forfeited since 2014 for never having filed returns in the State of California at any time. And I have those documents as well from the Franchise Tax Board.**

THE COURT: Okay. Thank you. Is that all?

MR. FELDMAN: Do you have any questions about the issues in my reply or the issues of the jurisdiction, regarding the Sands entities, regarding the statute of limitations having already run at the time that they registered?



THE COURT: No. I've read the motions. I've done research and I don't have any questions for you at this time. Thank you.

Mr. Kenefick, do you want to go next?

MR. KENEFICK: Your Honor, unless you have any questions, TAT submits.

THE COURT: Thank you. I don't have any questions. Mr. Carroll?

MR. CARROLL: Your Honor, I also don't have anything in detail to add that **even the statute that Mr. Feldman just read operates only against an entity that was required to be registered and pay taxes.** As we set out in our brief, Sands has never been -- **the Sands Brothers entities have never been someone who's been required to maintain even a registration. That's what's been, quote, forfeited, is that the 2007 registering of the names were forfeited.** It only operates against a foreign corporation required to pay taxes. **We didn't engage in any interstate business that required us to pay taxes.** Thank you, Your Honor.

MR. FELDMAN: Your Honor, may I respond?

THE COURT: Go ahead.

MR. FELDMAN: That is not correct. I've spoken to the Franchise Tax Board. I've read case law on all of this. **Once they registered, that registration is a statement to the Secretary of State that they are transacting business in the State of California.** And whether they continued to transact business or not, that was a statement to the State of California that they were transacting business. **There is ample evidence to prove that they were transacting business.** This is the first time throughout the entire time, before the trial, during the trial -- the Sands entities never claimed that they were not transacting business in California. **They repeated on a number of occasions that they were registered and therefore able to go forward. They are forfeited.** They are not allowed to appear, even registering that first year unless, the law is clear, **unless within 15 days they contacted the Secretary of State and said, "We're withdrawing our registration," they owed taxes for that year. And as long as they continue to owe taxes, they remain forfeited and cannot appear.**

2. Attached to Feldman's Declaration in Support of the Motion to Vacate were exhibits containing incontrovertible proof showing SANDS had a staffed office in California<sup>5</sup> as early as 1999 and operated continuously thereafter.
3. SANDS transacted other intrastate business besides making investments in California companies. In 2000, SANDS negotiated a finder's fee agreement and was paid<sup>6</sup> in excess of \$140,000.00 based on introducing other outside California investors.
4. A March 26, 2001 e-mail<sup>7</sup> was produced by Feldman in discovery. It is from SANDS' Chief Operating Officer, Howard Sterling to numerous individuals and it is filled with highly detailed information about SANDS' intrastate activities in California and its California office.
5. In 2004 SANDS filed a verified complaint (Exh. C) (Table of Contents of Feldman Declaration Exhibits)
6. SANDS did not register with the Secretary of State until August of 2007. (Exh. D Feldman's Request for Judicial Notice submitted with Motion to Vacate)
7. The violations of law committed by Carroll in August of 2016 succeeded in damaging Feldman financially. (Exh. E Feldman payment of sanctions unlawfully obtained by Carroll on behalf of SANDS)
8. Carroll has only represented SANDS since his first Court appearance on their behalf in October of 2009 but falsely claimed in his Declaration that he has represented SANDS since 2008. (Exh. F includes Court docket and Attorney Carroll's false declarations.)

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<sup>5</sup> See Exh. K and Exh. L Sands CA employee Massey e-mails & profile

<sup>6</sup> See Exh. L Sands Finder's Fee Agreement & payment

<sup>7</sup> See Exh. N Sterling E-mail shows CA Office & other deals

9. On February 14, 2005, TAT Capital Partners, Ltd. ("TAT") and SANDS filed a joint **verified** complaint<sup>8</sup> against Feldman and two corporations, ZF Micro Devices, Inc. ("Devices") and ZF Micro Solutions, Inc. ("Solutions"). The TAT and SANDS joint verified complaint stated that both TAT and SANDS were "***duly authorized to conduct business in California.***"<sup>9</sup> (Exh. G)
10. Feldman discovered on July 18, 2007 that neither TAT nor SANDS were "duly authorized to conduct business in California," obtained certificates of non-filing from the Secretary of State proving SANDS had not registered with the Secretary of State, and Feldman's counsel sent them to the Court. (Exh. H)
11. SANDS subsequently registered with the California Secretary of State on August 2, 2007, **two years and five months after** filing its verified complaint for breach of a purported **oral contract** between SANDS and Solutions. However, SANDS has **never filed a California tax return** nor has it paid any California taxes, interest or penalties per *prima facie* evidence provided by the California Franchise Tax Board. As a result, SANDS was ***forfeited*** by the California Secretary of State in 2014 and SANDS remains ***forfeited*** to the present by the California Secretary of State. (Exh. D)
12. On July 27, 2016, Feldman filed a Motion for an Order Setting Aside and Vacating the Void Judgment entered in the TAT Action on August 10, 2010 (modified August 23, 2010), because that void judgment violated the One Final Judgment Rule and because the trial Court had exceeded its jurisdiction by granting leave to Plaintiffs TAT and SANDS to maintain their fraudulent, unlawfully filed, and time-barred claims. (Exh. I MPAs and

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<sup>8</sup> *TAT Investment Advisory Ltd., et al v. Feldman, et al.*, Santa Clara County Superior Court case 1-05-CV-035531, filed 2/14/05 – "TAT Action"

<sup>9</sup> The **statutory** meaning associated with "Duly Authorized" is a representation that a company ***has registered*** with the Secretary of State **because** they are engaged in transacting intrastate business.

Declaration of Feldman) Included in the exhibits to Feldman's declaration were the documents from the Franchise Tax Board and Secretary of State proving the SANDS entities were *forfeited*.

13. On August 8, 2016, despite having been served with the *prima facie* evidence of SANDS' forfeiture by the Secretary of State, Carroll filed, on behalf of the *forfeited* SANDS entities, a memorandum of points and authorities in opposition to Feldman's motion to set aside the June 2010 judgment as void. Carroll also submitted his own declaration ISO the MPAs and the declaration of a purported "manager" of SANDS. (Exh. J)
14. The filing of the SANDS opposition and attached declarations on August 8, 2016 by Carroll **constituted the commission of a misdemeanor**. (see *EXERCISING RIGHTS AND POWERS OF A FORFEITED ENTITY* below)
15. The declaration of Carroll contained documented provably perjurious statements constituting **the commission of a felony**. (see *PERJURY* below)
16. The declaration of SANDS "manager" David Claroni was rife with perjurious statements. For instance, it should be noted that based on Claroni's age and background,<sup>10</sup> Claroni was too young to have been able to testify *of his own knowledge* to events that occurred when he was in high school or college. Thus, Claroni's declaration contained information only Carroll could have known, leaving no doubt that Carroll suborned the perjury of another, **a second felony**. (see *SUBORNATION OF PERJURY* below)
17. On August 25, 2016, a hearing took place before the Trial Court regarding Feldman's motion to vacate the 2010 judgment at which Carroll appeared on behalf of the *forfeited* SANDS entities. The appearance on behalf of the *forfeited* SANDS entities by Carroll on August 25, 2016 constituted the commission of **a second misdemeanor** (Exh. B

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<sup>10</sup> See Exh. M Probable subornation & Claroni biographical information

Transcript of 8/25/2016) (see *EXERCISING RIGHTS AND POWERS OF A FORFEITED ENTITY* below)

18. .At the August 25, 2016, hearing, Carroll violated statutes and professional rules by intentionally<sup>11</sup> misstating the law and facts regarding the *forfeited* status of the SANDS entities. (see *VIOLATIONS OF BUSINESS AND PROFESSIONS CODE* and *VIOLATIONS OF CODE OF CIVIL PROCEDURE* below)
19. At the August 25, 2016, hearing, Attorney Carroll, utilizing his **unlawful opposition and appearance** committed a **third felony** by seeking and obtaining \$8,025.00 in sanctions against an individual Carroll knew to be a California elder. (see *ELDER ABUSE* below)
20. Representation of SANDS by Carroll constitutes criminal conspiracy in order to aid and abet tax evasion. (see *CRIMINAL CONSPIRACY* and *AIDING AND ABETTING TAX EVASION* below)

### **VIOLATIONS OF LAW AND RULES**

Carroll has violated California statutes and Rules of Professional Conduct during the course of his representation of the *forfeited* clients that Carroll is aiding and abetting in their evasion of taxation in California.

### **EXERCISING RIGHTS AND POWERS OF A FORFEITED ENTITY**

Carroll committed a misdemeanor on August 8, 2016, when he filed an opposition to Feldman's Motion to Vacate a judgment in favor of SANDS because Carroll knew SANDS had been *forfeited* by the California Secretary of State but chose to illegally exercise the powers, rights, and privileges of the *forfeited* SANDS entities in violation of R&TC 19719(a).

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<sup>11</sup> Since an attorney cannot claim ignorance of the law, the misstated of the law is by definition intentional

Carroll committed a second misdemeanor on August 25, 2016, when he appeared in Court to argue the opposition he filed to Feldman's Motion to Vacate a judgment in favor of the *forfeited* SANDS entities, again violating R&TC 19719(a).

### **ESTOPPEL BY OWN STATEMENT OR CONDUCT**

Carroll should not be permitted to now state as a defense for his criminal behavior that he could represent his *forfeited* clients because they did not transact intrastate business or were not required to register with the Secretary of State, or file tax returns, or pay taxes because during the course of the trial in which he obtained an unlawful judgment on behalf of SANDS , Carroll repeatedly assured the Court that SANDS could maintain their time-barred action because they were registered with the Secretary of State and thus authorized to conduct business in California. Evid. Code § 623

### **FAILURE TO EXERCISE DUE CARE**

As an officer of the Court, it is incumbent on Carroll to exercise due care in the performance of his duties. Carroll failed to exercise due care because: 1) he violated statutes and regulations of public entities, 2) his failure to exercise due care proximately caused injury to person or property, 3) the injuries resulted from an occurrence of the nature which the statute or regulation was designed to prevent, and 4) the person suffering the injury to his person or property was one of the class of persons<sup>12</sup> for whose protection the statute, ordinance, or regulation was adopted.

Carroll should not be permitted to rebut the proof of his failure to exercise due care by stating that what he did might reasonably be expected of a person of ordinary prudence, acting under similar circumstances, who desired to comply with the law because Carroll had full

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<sup>12</sup> California elder

knowledge that the SANDS entities were *forfeited*, that the statements made in his declaration and in Court were false, and that Feldman was an elder. Evid. Code § 669

#### **UNLAWFUL INTENT**

Because Carroll was aware his clients were *forfeited* by the Secretary of State and continued to unlawfully exercise their rights and powers within this State, it must be presumed that Attorney Carroll's violations of California statutes representing *forfeited* entities were intentional and therefore his intent in doing so was unlawful. Evid. Code § 668

#### **AIDING AND ABETTING TAX EVASION**

Attorney Carroll's representation of the *forfeited* SANDS entities aided and abetted the SANDS entities tax evasion in violation of R&TC 19701(b), R&TC 19705(a)(2), and R&TC 19705(d).

#### **VIOLATIONS OF BUSINESS AND PROFESSIONS CODE**

Carroll used his representation of the *forfeited* SANDS entities to commit other violations of California statutes, to maintain actions that were time-barred and thus without merit, to make misrepresentations of fact and law, and to advance facts prejudicial to the honor or reputation of a party. All of those actions by Carroll were violations of Bus. & Prof. Code § 6068(a)(c)(d)(f).

#### **VIOLATIONS OF CODE OF CIVIL PROCEDURE**

Carroll used his representation of the *forfeited* SANDS entities to engage in actions that were in bad faith and frivolous. His deceit succeeded in securing the denial of Feldman's Motion to Vacate the judgment in favor of SANDS by maintaining his unlawful representation and, despite evidence and facts to the contrary, misleading the Court by stating

that SANDS had never transacted intrastate business and that SANDS' *forfeited* status was of no consequence. Those actions by Carroll were violations under C.C.P. § 128.5.

When Carroll presented his opposition with declarations to the Court he was certifying that all of the following conditions had been met: 1) they were not being presented primarily for an improper purpose; 2) the claims, defenses, and other legal contentions therein were warranted by existing law; 3) the allegations and other factual contentions had evidentiary support or, if specifically so identified, were likely to have evidentiary support; and 4) the denials of factual contentions were warranted on the evidence or, if specifically so identified, were reasonably based on a lack of information or belief. Carroll met none of those requirements, a violation of C.C.P. § 128.7(b)(1)(2)(3)(4).

#### **PERJURY**

On August 8, 2016, Carroll filed his *DECLARATION OF SANDS PLAINTIFFS COUNSEL MICHAEL BROOKS CARROLL IN SUPPORT OF OPPOSITION BY PLAINTIFFS SANDS BROTHERS VENTURE CAPITAL, LLC AND SB NEW PARADIGM ASSOCIATES, LLC TO DEFENDANT DAVID FELDMAN'S THIRD MOTION TO SET ASIDE THE JUNE 10, 2010 JUDGMENT AS VOID AND DEFENDANT DAVID FELDMAN'S MOTION TO STRIKE OPPOSITION OF SANDS; and IN SUPPORT OF SANDS PLAINTIFFS' APPLICATION/REQUEST FOR IMPOSITION OF MONETARY SANCTIONS ON DEFENDANT FELDMAN PER CCP §128.5*. That declaration contained statements Carroll knew to be false, a violation of Pen. Code § 118(a) and Pen. Code § 118a. Carroll made unqualified statements that the SANDS entities had never transacted intrastate business in California, that he had represented the SANDS entities since 2008, and that he had not met in person with employees of the SANDS entities. The evidence provided proves all of



these statements are false, a violation of Pen. Code § 125. The Carroll declaration was also misleading in that it attempted to portray Feldman as a vexatious litigant by claiming that this was a third attempt to file a Motion to Vacate. Carroll knew that the Motion to Vacate filed in 2014 was withdrawn from the 6<sup>th</sup> District Court of Appeal when it was discovered that it had been filed by a disbarred attorney and that as a result the disbarred attorney, his wife and an attorney who allowed his license to be used have all been indicted by the Office of the Santa Clara County District Attorney and are awaiting trial. (see Exh. D)

### **SUBORNATION OF PERJURY**

On August 8, 2016, Carroll filed the Declaration of a purported SANDS Manager, David Claroni, in support of the SANDS opposition to Feldman's Motion to Vacate a judgment in favor of SANDS. The evidence provided proves most, if not all, all of the statements made by Claroni are false and that the documents attached thereto as exhibits may be forged, or fraudulently altered, or antedated. The evidence shows that Claroni had not yet graduated from high school or college at the time most of the events to which Claroni attested took place. The evidence also shows that Claroni was not an employee of SANDS at the time he signed the declaration as a "Manager" of SANDS. Finally, *prima facie* evidence from the Franchise Tax Board<sup>13</sup> proves **no returns** were ever filed by SANDS nor payments made, thus the checks purportedly sent to the Franchise Tax Board were never received by the Franchise Tax Board. The "facts" in Claroni's declaration could have only been provided by Attorney Carroll, and his preparation of the declaration for Claroni's signature constitutes a violation of Pen. Code § 127. The inclusion of false documents is a violation of Pen. Code § 132.

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<sup>13</sup> R&TC 19703 states: "The certificate of the Franchise Tax Board to the effect that a return has not been filed or that information has not been supplied as required by this part is prima facie evidence that the return has not been filed or that the information has not been supplied."

## **CRIMINAL CONSPIRACY**

Carroll and SANDS are aware that the SANDS entities have been *forfeited* for failure to file tax returns and failure to pay taxes but nonetheless conspired to commit the crimes of tax evasion, fraud, falsely move and maintain a suit or action and to pervert justice in violation of Pen. Code § 182(a)(1)(3)(4)(5).

## **ELDER ABUSE**

Utilizing his frauds upon the Court by exercising the rights and powers of his *forfeited* clients, Carroll unlawfully obtained \$8,025.00 in sanctions from Feldman, a California elder. Welf. & Inst. Code § 15610.27; Pen. Code § 368(g); Civ. Code § 3345

The frauds perpetrated by Carroll constituted a crime because they caused Feldman to be in a situation in which his health is endangered because the fraudulently obtained sanctions misappropriated almost a third of Feldman's remaining liquid assets, preventing Feldman from obtaining medical care. Pen. Code § 368(b)

The frauds perpetrated by Carroll constituted a crime because they caused Feldman to suffer unjustifiable mental suffering. Pen. Code § 368(c)

The sanctions fraudulently and unlawfully obtained by Carroll constituted a crime because the illegally obtained funds exceeded \$950.00. Pen. Code § 368(d)(1)

## **STATUTORY MEANING OF "DULY AUTHORIZED"**

The statutory meaning associated with "Duly Authorized" is a representation that a company *has registered* with the Secretary of State because they are engaged in transacting intrastate business. SANDS commenced operations in California in 1999 but did not register with the Secretary of State until August of 2007. Therefore, SANDS was not "duly authorized to conduct business in California" when it filed its verified complaint in 2005.

“A taxpayer that is required under *Section 2105 of the Corporations Code* to qualify to do business **shall not be deemed to have qualified to do business** for purposes of this article **unless the taxpayer has in fact qualified** with the Secretary of State.) (emphasis added)

R&TC § 23301.6;

*United Medical Management Ltd. v. Gatto*, 49 Cal. App. 4th 1732

When SANDS’ fraud regarding their being "duly authorized to conduct business in California" was discovered in 2007, SANDS registered with the Secretary of State, complying **only** with Corp. Code § 2105. That registration constituted an admission by SANDS’ that they **were** transacting intrastate business within California and were therefore required to register. However, SANDS **only** registered effective August of 2007 and concealed from the Secretary of State and the Franchise Tax Board its California operations between 1999 and 2007. Carroll was aware that SANDS initial contacts and investments in California began in late 1999. Carroll was also aware SANDS did not register until August of 2007. Attorney Carroll, in fraudulently misrepresenting SANDS as “in compliance” did so in order to deceive the Court and to unlawfully maintain his client’s frivolous time-barred complaint.

Carroll knows that SANDS, having filed its action **prior to registering** with the Secretary of State was required to comply with all of the statutory requirements of Corp. Code § 2203(c) in order to **maintain** its action. Carroll is aware of this because it was brought to the Court’s attention by Feldman as a defense but was defeated each time it was raised because Carroll misstated the facts and the law.

SANDS has never complied with Corp. Code § 2203(c) nor did it seek, or obtain, revivor for the **oral** contract it claimed to have entered into in California in April of 2004. Carroll knew that by the time SANDS did register with the Secretary of State in 2007, its claim of an oral contract was already time-barred. Despite his knowledge of the facts, Carroll pursued the time-barred claims of SANDS.

## CONCLUSION

Carroll has violated the Rules of the Bar and numerous California statutes. He has shown shameless disregard for the judicial system and a lack of respect for Judges of the Superior Court and Justices of the Court of Appeal. Carroll has knowingly aided and abetted tax evasion. He has represented clients who lacked the capacity to use the courts in California. Actions taken by Carroll to preserve a void judgment obtained through a fraud on the courts against California elders exhibits a lack of ethics and human decency and is a violation of the law.

None of the illegal and unethical acts engaged in by Carroll may be excused as mere inadvertence. Attorney Carroll's misrepresentations to the Court were made intentionally and with malice aforethought because Carroll had knowledge of facts that were in conflict with his misrepresentations.

The evidence is clear and convincing that Carroll violated the law, acted in bad faith, and intentionally misled the Courts. As an officer of the Court, Carroll has a duty to be truthful in presenting evidence to the Court. At page four in *Pauline Louise Griffis v. S. S. Kresge Company*, 150 Cal. App. 3d 491; 197 it states:

“An attorney is an officer of the court; accordingly, he is under a duty “[to] employ, for the purpose of maintaining the causes confided to him such means only as are consistent with truth, and never to seek to mislead the judge or any judicial officer by an artifice or false statement of fact or law.” ( Bus. & Prof. Code, § 6068, subd. (d).) The concealment of material information within the attorney's knowledge as effectively misleads a judge as does an overtly false statement. ( Grove v. State Bar (1965) 63 Cal.2d 312, 315 [46 Cal.Rptr. 513, 405 P.2d 553].) Therefore, when the court below inquired whether Attorney Slavin agreed with Attorney Grasse's calculations, Attorney Slavin was under a duty to inform the court of all facts material to that inquiry. Inasmuch as Attorney Slavin responded under the compulsion of a legal duty owed to the

court, plaintiff, through Attorney Grasse, was entitled to believe he intended his representations to be relied upon.”

The California Civil Code is clear about the duty to truthfully represent matters:

Civ. Code § 1709. One who willfully deceives another with intent to induce him to alter his position to his injury or risk, is liable for any damage which he thereby suffers.

Civ. Code §1710. A deceit, within the meaning of the last section, is either:

1. The suggestion, as a fact, of that which is not true, by one who does not believe it to be true;
2. The assertion, as a fact, of that which is not true, by one who has no reasonable ground for believing it to be true;
3. The suppression of a fact, by one who is bound to disclose it, or who gives information of other facts which are likely to mislead for want of communication of that fact; or,


Additionally, State Bar Rule 5-200, Trial Conduct states that in presenting a matter to a tribunal, a member:

- (A) Shall employ, for the purpose of maintaining the causes confided to the member such means only as are consistent with truth;
- (B) Shall not seek to mislead the judge, judicial officer, or jury by an artifice or false statement of fact or law;
- (C) Shall not intentionally misquote to a tribunal the language of a book, statute, or decision;
- (D) Shall not, knowing its invalidity, cite as authority a decision that has been overruled or a statute that has been repealed or declared unconstitutional; and
- (E) Shall not assert personal knowledge of the facts at issue, except when testifying as a witness.

I urge you impose the harshest form of discipline possible upon Carroll in order to prevent him from persisting in his disrespect of California’s laws and judicial system. The public and the courts must be protected from attorneys who flagrantly violate the law and ethical rules covering their professional conduct.

Respectfully submitted.

DATED: January 20, 2016

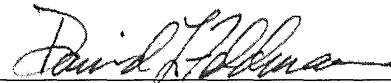
  
David L. Feldman

**CERTIFICATE OF WORD COUNT**

The text of this Accusation consists of 5,193 words as counted by the Microsoft Word 2010 version word processing program used to generate the brief.

Respectfully submitted.

DATED: January 20, 2016

A handwritten signature in cursive script, appearing to read "David L. Feldman", is written above a horizontal line.

David L. Feldman