John Parks Trowbridge, Jr.
9816 Memorial Boulevard #205
Humble, Texas

April 30, 2018

Via USPS Priority Mail Express EI 841919775 US

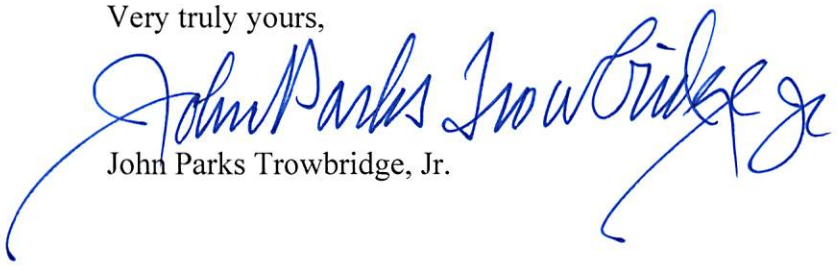
Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

Re: Enclosed IRS Form 9423 and attachments

Dear Sirs:

The enclosed IRS Form 9423 dated and signed by me April 30, 2018, and its attached Notice and Warning of Commercial Grace and Affidavit of Mailing, also dated and signed April 30, 2018, replaces the previous such form and attachments dated, signed, and transmitted to you April 26, 2018.

Very truly yours,



John Parks Trowbridge, Jr.

Form **9423**
(August 2014)

Department of the Treasury - Internal Revenue Service

Collection Appeal Request

(Instructions are on the reverse side of this form)

1. ~~Taxpayer's name~~ Appellant's name: John Parks Trowbridge, Jr.		~~2. Representative (Attach a copy of Form 2848, Power of Attorney)~~	
3. SSN/EIN 455-74-3513	4. ~~Taxpayer's~~ business phone	5. ~~Taxpayer's~~ home phone	~~6. Representative's phone~~

7. ~~Taxpayer's street address~~
Appellant's street location:
9816 Memorial Boulevard #205

8. City	9. ~~State~~	~~10. ZIP code~~
Humble	Appellant's domicile and residence: Texas	See Domestic Mail Manual § 602-1.3(e)(2).
11. Type of tax *(Tax form)*	12. Tax periods being appealed	13. ~~Tax due~~
1040	"Tax Periods Ending" 12/31/1994-1997	Tax allegedly due: $3,404,861.19

Collection Action(s) Appealed

14. Check the Collection action(s) you are appealing

- ☐ Federal Tax Lien
- ☒ Levy or Proposed Levy
- ☐ Seizure
- ☐ Rejection of Installment Agreement
- ☐ Termination of Installment Agreement
- ☐ Modification of Installment Agreement

Explanation

15. Explain why you disagree with the collection action(s) you checked above and explain how you would resolve your tax problem. Attach additional pages if needed. Attach copies of any documents that you think will support your position. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

• NOTE: This replaces the IRS Form 9423 dated and signed by me April 26, 2018.

You have two Options concerning the subject IRS Forms CP504 against JOHN P. TROWBRIDGE re Tax Periods Ending 12/31/1994-1997:

- Option 1: Cancel and permanently cease all collection activity associated with aforesaid Forms CP504; or
- Option 2: Commence enforcement of the collection actions contemplated in the aforesaid Forms CP504 against JOHN P. TROWBRIDGE.

If you select Option 1, the attached Notice and Warning of Commercial Grace shall have no application in respect of the aforesaid Forms CP504 against JOHN P. TROWBRIDGE.

If you select Option 2, I can enforce the terms of the attached Notice and Warning of Commercial Grace against your and your associates' and your and their respective principal's property or rights to property as set forth therein.

The attached April 30, 2018-signed Notice and Warning of Commercial Grace and Affidavit of Mailing hereby are made fully part hereof and incorporated into this Block 15 by reference as though set forth in full.

Under penalties of perjury, I declare that I have examined this request and any accompanying documents, and to the best of my knowledge and belief, they are true, correct and complete. ~~A submission by a representative, other than the taxpayer, is based on all information of which the representative has any knowledge.~~

16. ☒ ~~Taxpayer's or~~ ☐ ~~Authorized Representative's signature (Only check one box)~~	17. Date signed
Appellant's signature: John Parks Trowbridge Jr	April 30, 2018

IRS USE ONLY

18. Revenue Officer's name	19. Revenue Officer's signature	20. Date signed
21. Revenue Officer's phone	22. Revenue Officer's email address	23. Date received
24. Collection Manager's name	25. Collection Manager's signature	26. Date signed
27. Collection Manager's phone	28. Collection Manager's email address	29. Date received

Notice and Warning of Commercial Grace.

Be advised:

This Notice and Warning of Commercial Grace is an important commercial instrument that could affect your and your associates' and your and their respective principal's property or rights to property.

The contents of this Notice and Warning of Commercial Grace are binding on every principal and agent re the subject matter set forth herein.

This Notice and Warning of Commercial Grace and the IRS Form 9423 to which it is appended and the Affidavit of Mailing attached hereto shall be entered in evidence in any civil or criminal proceeding that may arise in connection with the subject matter set forth herein.

Note: Unless otherwise provided herein, "United States" is a proper noun the meaning of which is the same as that associated with usage thereof in that certain constitution ordained and established September 17, 1787, and implemented March 4, 1789, Independence Hall, Philadelphia, Pennsylvania (the "Constitution").

Part 1. Judgment obtained under color of office, and authority.

The judgment upon which those certain IRS Forms CP504 against JOHN P. TROWBRIDGE for "Tax Periods Ending" 12/31/1994-1997 (collectively the "CP504s") depend for their authority, legitimacy, and enforceability, is United States District Court, Southern District of Texas, Houston Division Civil Action 4:14-cv-0027 ("Civil Action 4:14-cv-0027").

The alleged judge in Civil Action 4:14-cv-0027, Lynn Nettleton Hughes, is not authorized to take jurisdiction or enter judgments in Harris County, Texas, because of Lynn Nettleton Hughes' lack of constitutional authority to do so, rendering the judgment in Civil Action 4:14-cv-0027 ultimately lawfully unenforceable and void.

Article VI, § 3 of the Constitution.

Besides its express-mandate provision, Article VI, § 3 of the Constitution also expressly forbids requirement of a religious test as a qualification to "any Office or public Trust under the United States"; to wit (Underline emphasis added.):

> The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States.

No Discretion to Repudiate any Provision of Article VI, § 3.

> It cannot be presumed that any clause in the constitution is intended to be without effect; and therefore such construction is inadmissible, unless the words require it. . . . *Marbury v. Madison*, 5 U.S. 137, 174 (1803).

The oath of office taken by Lynn Nettleton Hughes, 28 U.S.C. § 453, requires a religious test as a qualification to office, a species of oath or affirmation expressly prohibited by the Constitution that debars Lynn Nettleton Hughes from holding "any Office . . . under the United States," Article VI, § 3, or acceding to "The judicial Power of the United States," Constitution, Art. III, § 1 (hereinafter "Article III, § 1").

Neither Lynn Nettleton Hughes nor anyone else can cite any provision of the Constitution that gives Lynn Nettleton Hughes the capacity to take jurisdiction or enter a judgment against John Parks Trowbridge, Jr. (hereinafter the "Appellant") or Appellant's property or rights to property in Harris County, Texas, because, never having taken a constitutional oath or affirmation that conforms to both the express-mandate and -prohibition provisions of Article VI, § 3, Lynn Nettleton Hughes has never acceded to "any Office . . . under the United States," Article VI, § 3, or "The judicial Power of the United States," Article III, § 1.

As demonstrated herein below: At the time of Civil Action 4:14-cv-0027, Lynn Nettleton Hughes is masquerading as / personating a Federal judge who holds an "Office . . . under the United States," Article VI, § 3, and usurping exercise of jurisdiction and "The judicial Power of the United States," Article III, § 1, under color of office and authority and entering judgments in Harris County, Texas, without constitutional authority to do so.

Historical Legislative Events leading to the Current Situation.

> *Cujusque rei potissima pars principium est.* The principal part of everything is the beginning. *Bouvier's Law Dictionary*, 3rd rev. (8th ed.), rev. by Francis Rawle (St. Paul, Minn.: West Publishing Co., 1914), p. 2130.

The beginning of the legislative, executive, and judicial branches of the general government of the United States, as established by the Constitution, is the oath or affirmation to be taken by all aspirants to an office or public trust thereunder (1 Stat. 23, Statute I, ch. 1, sec. 1, June 1, 1789).

Except for President George Washington, who on April 30, 1789, takes, for the first time, his constitutional oath of office (Constitution, Art. II, § 1, cl. 8), prior to July 27, 1789, no other executive or judicial officer of the new government has been sworn in, only Members of Congress, beginning June 1, 1789 (1 Stat. 23).

Religious Test Oaths.

The religious-test prohibition at Article VI, § 3 is the organic enshrinement in American law of the doctrine of separation of church and state; to wit:

> When our Constitution was adopted, the desire to put the people "securely beyond the reach" of religious test oaths brought about the inclusion in Article VI of that document of a provision that "no religious Test shall ever be required as a

> Qualification to any Office or public Trust under the United States." Article VI supports the accuracy of our observation in *Girouard* v. *United States,* 328 U. S. 61, 69, that "[t]he test oath is abhorrent to our tradition." *Torcaso v. Watkins*, 367 U.S. 488, 491 (1961).

As confirmed by the Supreme Court, it is immaterial whether their intended purpose be benign or sinister, religious test oaths are "notorious tools of tyranny" and "an abomination to the founders of this nation"; to wit:

> All that was forbidden [in Article VI, § 3] was a "religious Test." . . .
> As we recently stated in *United States v. Ballard,* 322 U. S. 78, 322 U. S. 86, "Freedom of thought, which includes freedom of religious belief, is basic in a society of free men. *Board of Education v. Barnette,* 319 U. S. 624." The test oath is abhorrent to our tradition. . . . *Girouard v. United States*, 328 U. S. 61, 68-69 (1946).
>
> Painful awareness of the evils of thought espionage made such oaths [test oaths] "an abomination to the founders of this nation," *In re Summers*, 325 U. S. 561, 576, dissenting opinion. Whether religious, political, or both, test oaths are implacable foes of free thought. . . . *American Communications Assn. v. Douds*, 339 U.S. 382, 447 (1950). (Black, J., dissenting.)
>
> It cannot be denied, for example, that the religious test oath or the restrictions upon assembly then prevalent in England would have been regarded as measures which the Constitution prohibited the American Congress from passing. . . . *Bridges v. California*, 314 U.S. 252, 265 (1941).
>
> I concur in all the Court says in condemnation of Oklahoma's test oath. I agree that the State Act prescribing that test oath is fatally offensive to the due process guarantee of the United States Constitution.
> Test oaths are notorious tools of tyranny. . . . *Wieman v. Updegraff*, 344 U.S. 183, 192-193 (1952). (Black, J. concurring.)

The key is whether a religious test is required by Congress as a qualification to a particular "Office or public Trust under the United States," Article VI, § 3.

Wherefore, no prospective officer or elected official may enter on the execution of "any Office or public Trust under the United States," Article VI, § 3, unless and until he takes the oath or affirmation required of him by Congress and said oath or affirmation conforms to both the express-mandate and -prohibition provisions of Article VI, § 3.

Oath of Office of the President.

In conformance with Article VI, § 3's express-mandate and -prohibition provisions, Article II, Section 1, Clause 8 of the Constitution provides the following oath or affirmation for the president:

> "I do solemnly swear (or affirm) that I will faithfully execute the office of President of the United States and will to the best of my ability, preserve, protect and defend the Constitution of the United States."

Organic Oath of Office of Members of Congress.

In conformance with both the express-mandate and -prohibition provisions of Article VI, § 3, Congress on June 1, 1789, in Section 1 of the first statute ever enacted, 1 Stat. 23, provide the oath of office for all Members of Congress; to wit:

> "I, A.B., do solemnly swear or affirm (as the case may be) that I will support the Constitution of the United States."

First Act of Congressional Treachery foisted upon the Republic: Oath / Affirmation for prospective Executive Officers.

The vehicle for the initial congressional stratagem is "An Act for establishing an Executive Department, to be denominated the Department of Foreign Affairs," ch. 4, 1 Stat. 28, July 27, 1789, which purports to require an oath or affirmation that allows prospective executive officers to accede to "Office . . . under the United States," Article VI, § 3, and "The executive Power," Constitution, Art. II, § 1, cl. 8, **but fails to prescribe an oath or require that any such oath bind the taker to support the Constitution**; to wit, in pertinent part thereof:

> SEC. 3. *And be it further enacted*, That the said principal officer [the Secretary for the Department of Foreign Affairs], and every other person to be appointed or employed in the said [executive] department, shall, before he enter on the execution of his office or employment, take an oath or affirmation, well and faithfully to execute the trust committed to him.

Further, anyone holding an executive office to which he was not elected (everyone but the president), such as "Secretary for the Department of Foreign Affairs," *supra*, would be holding not a public trust but an office—so any purported "trust committed to him" would be not by the American People via the electoral process but his superiors by way of appointment.

The perfidy of individuals taking such unconstitutional oath / affirmation (1 Stat. 29) and pretending to enter on the execution of "any Office . . . under the United States," Article VI, § 3, and accede to "The executive Power," Constitution, Art. II, § 1, cl. 8, allows such individuals to evade "the chains of the Constitution,"[1] eviscerate the unalienable Right of Liberty (*The unanimous Declaration of the thirteen united States of America*, Preamble), and do whatever else they want with impunity.

Congress will provide no express oath of office for prospective executive officers till August 6, 1861, 12 Stat. 326, *infra*, 72 years later.

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[1] "In questions of power, then, let no more be heard of confidence in man, but bind him down from mischief by the chains of the Constitution." Thomas Jefferson, quoted in "Thomas Jefferson, Resolutions Relative to the Alien and Sedition Acts," 10 Nov. 1798, Writings 17:379-80, 385-91, The Founders' Constitution, ch. 8, doc. 41, Philip B. Kurland and Ralph Lerner, eds. (University of Chicago Press and the Liberty Fund), http://press-pubs.uchicago.edu/founders/documents/v1ch8s41.html (accessed October 29, 2017).

Second Congressional Act of Treachery:
Oath / Affirmation for prospective Judicial Officers.

Congress on September 24, 1789, pass "An Act to establish the Judicial Courts of the United States, 1 Stat. 73, and provide the first oath of office for prospective judicial officers, as follows (Bold and ALL-CAPS emphasis added in each citation.):

- Clerks (1 Stat. 76):

> "I, A.B., being appointed clerk of , do solemnly swear, or affirm, that I will truly and faithfully enter and record all the orders, decrees, judgments and proceedings of the said court, and that I will faithfully and impartially discharge and perform all the duties of my said office, according to the best of my abilities and understanding. **SO HELP ME GOD**." Which words, so help me God, shall be omitted in all cases where an affirmation is admitted instead of an oath. . . .

- Justices and judges (1 Stat. 76):

> "I, A.B., do solemnly swear or affirm, that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as , according to the best of my abilities and understanding, agreeably to the Constitution and laws of the United States. **SO HELP ME GOD**.". . .

- Marshals and deputy marshals (1 Stat. 87):

> "I, A.B., do solemnly swear or affirm (as the case may be) that I will faithfully execute all lawful precepts directed to the marshal of the district of under the authority of the United States, and true returns make, and in all things well and truly, and without malice or partiality, perform the duties of the office of marshal (or marshal's deputy, as the case may be) of the district of , during my continuance in said office, and take only my lawful fees. **SO HELP ME GOD**.". . .

"So help me God".

The words "So help me God" in the above oaths of office, required and exacted by Congress as a qualification to the respective office sought, are religious in nature; to wit:

> The fact that religious words are common to many faiths — or are used repeatedly — does not diminish their religious meaning. Neither the numbing effect of repetition nor the brevity of a prayer extinguishes the religious nature of words such as "help me God." *Newdow v. Roberts*, 603 F. 3d 1002 (D.C. Cir. 2010). (Kavanaugh, Cir. J., concurring.)

Unless an aspirant to judicial office take the oath of office required of him by Congress, however, he will be barred from the office sought; to wit:

> Clearly the Constitution permits the requirement of oaths by officeholders to uphold the Constitution itself. The obvious implication is that those unwilling to take such an oath are to be barred from public office. *American Communications Assn. v. Douds*, 339 U.S. 382, 414-415 (1950).

With the sole exception being an unknown number of clerks (if any) who elect to take the above September 24, 1789, affirmation instead of an oath (as authorized therein, 1 Stat. 76), no other prospective judicial officer (justice, judge, marshal, or deputy marshal) has such a choice and must, along with the remaining clerks (who take an oath), take an oath / affirmation that requires a religious test as a qualification to the respective office sought—a requirement expressly prohibited by the Constitution at Art. VI, § 3 and therefore a fatal defect in the oath of office taken by every such prospective judicial officer.

Whereas: Every prospective clerk (1 Stat. 76), and marshal and deputy marshal (1 Stat. 87), taking the respective oath of office provided in the Act of September 24, 1789, is ineligible to enter on the execution of "any Office . . . under the United States," Article VI, § 3, for failure to take an oath or affirmation that binds him to support the Constitution; and

Whereas: Every prospective clerk taking the above oath (i.e., not an affirmation), and every justice, judge, marshal, and deputy marshal taking the respective oath of office provided in the Act of September 24, 1789, *supra*, is ineligible to enter on the execution of "any Office . . . under the United States," Article VI, § 3, for failure to take an oath or affirmation that conforms to the express-prohibition provision of Article VI, § 3, i.e., is free of a religious test,

Wherefore: No prospective clerk, justice, judge, marshal, or deputy marshal taking the respective oath of office provided in the Judiciary Act of September 24, 1789, is eligible to hold "any Office . . . under the United States," Article VI, § 3, or, in the case of prospective justices and judges, exercise "The judicial Power of the United States," Article III, § 1, for failure to take an oath or affirmation that conforms to the (a) express-mandate provision of Article VI, § 3, or (b) the express-prohibition provision thereof, or (c) both.

Organic Oath / Affirmation for Commissioned Officers in the Uniformed Services.

Five (5) days after enacting the Judiciary Act of September 24, 1789, Congress on September 29, 1789, in "An Act to recognize and adapt to the Constitution of the United States the establishment of the Troops raised under the Resolves of the United States in Congress assembled," ch. 25, sec. 3, 1 Stat. 96, ***revert back*** to a constitutional oath / affirmation (which binds the taker to support the Constitution and is free of a religious test) for commissioned officers in service of the of the United States in the Army or Navy; to wit:

> "I, A.B., do solemnly swear or affirm (as the case may be) that I will support the Constitution of the United States."

The above-referenced Act of September 29, 1789, 1 Stat. 96, whose oath or affirmation conforms to both the express-mandate and -prohibition provisions of Article VI, § 3 and follows (by five days) the Act of September 24, 1789, 1 Stat. 76, is conclusive proof that the First Congress have personal knowledge of the difference between constitutional and unconstitutional oaths /

affirmations and **deliberately require of every prospective judicial officer an oath / affirmation that operates to debar him from holding "any Office . . . under the United States," Article VI, § 3, or, in the case of prospective justices or judges, acceding to "The judicial Power of the United States," Article III, § 1.**

Fraud, Treason to the Constitution.

Whereas: Congress, as respective holders of a public trust (Constitution, Article I, Section 1), have a fiduciary duty to support the Constitution and follow its provisions; and

Whereas: The First Congress demonstrate competence to legislate an oath or affirmation that conforms to both the express-mandate and -prohibition provisions of Article VI, § 3, as provided for Members of Congress June 1, 1789, at 1 Stat. 23, *supra*, page 4, and commissioned officers of the uniformed services September 29, 1789, at 1 Stat. 96, *supra*, page 8; and

Whereas: Following implementation of the Constitution March 4, 1789, the First Congress (a) require of no prospective executive officer that he take an oath or affirmation that binds him to support the Constitution, nor (b) provide any prospective judicial officer with an oath or affirmation that is free of a religious test; and

Whereas: During George Washington's first term of office the only members of the general government who take an oath or affirmation that conforms to both the express-mandate and -prohibition provisions of Article VI, § 3 are President Washington and Members of Congress; and

Whereas: During President Washington's first administration it appears that there are subordinate officers in the executive department and judicial officers in the judicial department of the general government, but every such individual is prohibited from holding "any Office . . . under the United States," Article VI, § 3, for failure to take an oath or affirmation that conforms to both the express-mandate and -prohibition provisions of Article VI, § 3; and

Whereas: Aided and abetted by the First Congress, all alleged executive- and judicial-branch officers of President Washington's first administration are culpable for personating an officer of the United States—some also for usurping exercise of "The executive Power," Constitution, Article II, § 1, or "The judicial Power of the United States," Article III, § 1—under color of office and authority; and

Whereas: During President Washington's first term of office, every purported government officer participating in any civil or criminal proceeding in any alleged court of the United States usurps exercise of jurisdiction and either "The executive Power," Constitution, Art. II, § 1, cl. 8, or "The judicial Power of the United States," Article III, § 1—and the judgment in every such civil or criminal proceeding is void by reason of *coram non judice* (Latin "not before a judge"),

Wherefore: The First Congress are culpable for, among other felonies and high crimes, fraud and treason to the Constitution—and every alleged executive or judicial officer taking his oath of office during the first administration of President Washington, in connivance with the First Congress, is culpable for the same offenses.

Congress effectively abjure their respective Public Trust, abandon the organic national Government established by the Constitution, and institute a de facto, alter ego Government.

Prior to the Act of August 6, 1861, *infra*, the president (oath of office at Art. II, § 1, cl. 8 of the Constitution) and Members of Congress (oath of office at 1 Stat. 23) hold a public trust, and commissioned officers of the uniformed services (1 Stat. 96) office "under the United States," Article VI, § 3; no other alleged executive or judicial officer, however, holds office "under the United States," *id.*, because none has taken an oath or affirmation that conforms to both the express-mandate and -prohibition provisions of Article VI, § 3.

Under pretext of the need to ensure loyalty to the Government of the Union based on the then-current political climate, Congress on August 6, 1861, in "An Act requiring an Oath of Allegiance, and to Support the Constitution of the United States, to be administered to certain Persons in the Service of the United States," Chapter 64, 12 Stat. 326, require of themselves and exact from officers of the uniformed services and everyone else purportedly holding an "office or public Trust under the United States," Article VI, § 3, an **unconstitutional religious test oath** that (a) supplants any and every other oath or affirmation previously taken, and (b) debars any taker thereof from holding "any Office or public Trust under the United States," Article VI, § 3, for violation of the express-prohibition provision of Article VI, § 3 against religious tests as a qualification thereto; to wit (Bold and ALL-CAPS emphasis added):

> *Be it enacted in the Senate and House of Representatives of the United States of America in Congress assembled*, That it shall be the duty of the heads of the several departments, to cause to be administered to each and every officer, clerk, or employé, now in their respective departments, or in any way connected therewith, or who shall hereafter in any way become connected therewith, the following oath, viz: "I do solemnly swear (or affirm, as the case may be) that I will support, protect, and defend the Constitution and Government of the United States against all enemies, whether domestic or foreign, and that I will bear true faith, allegiance, and loyalty to the same, any ordinance, resolution, or law of any State Convention or Legislature to the contrary notwithstanding ; and, further, that I do this with a full determination, pledge, and purpose, without any mental reservation or evasion whatsoever ; and, further, that I will well and faithfully perform all the duties which may be required of me by law. **SO HELP ME GOD**." And that each and every such civil officer and employé, in the departments aforesaid, or in any way connected therewith, in the service or employment of the United States, who shall refuse to take the oath or affirmation herein provided, shall be immediately dismissed and discharged from such service or employment.

The effect of the Act of August 6, 1861, is that the national government established by the Constitution, forsaken by Congress, is moribund, all offices and public trusts, except that held by the president, legally depopulated for lack of a constitutional oath as required by the provisions of Article VI, § 3, and the three great departments of the Government of the Union (legislative, executive, and judicial) consolidated in the new alleged legislative branch under the exclusive de facto control of the new alleged Congress—i.e., those individuals masquerading as Senators or

Members of the House of Representatives of the Congress of the United States of America—and there is no separation of powers in the new bastard "government."

Current Oaths of Office.

The respective oath of office for the following current alleged public trusts and officers under the United States are as follows (Bold and ALL-CAPS emphasis added in each citation):

- Congressmen, executive officers, and commissioned officers of the uniformed services:

> United States Code: Title 5—Government Organization and Employees
> . . . § 3331. Oath of office
> An individual, except the President, elected or appointed to an office of honor or profit in the civil service or uniformed services, shall take the following oath: "I, AB, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. **SO HELP ME GOD.**" This section does not affect other oaths required by law.
> (Pub. L. 89–554, Sept. 6, 1966, 80 Stat. 424.)

- Justices and judges:

> United States Code: Title 28—Judiciary and Judicial Procedure
> . . . § 453. Oaths of justices and judges
> Each justice or judge of the United States shall take the following oath or affirmation before performing the duties of his office: "I, ___ ___, do solemnly swear (or affirm) that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as ___ under the Constitution and laws of the United States. **SO HELP ME GOD.**"
> (June 25, 1948, ch. 646, 62 Stat. 907; Pub. L. 101–650, title IV, § 404, Dec. 1, 1990, 104 Stat. 5124.)

- Director of marshals service, marshals, and deputy marshals (*28 U.S.C. continued*):

> . . . § 563. Oath of office
> The Director and each United States marshal and law enforcement officer of the Service, before taking office, shall take an oath or affirmation to faithfully execute the duties of that office.
> (Added Pub. L. 100–690, title VII, § 7608(a)(1), Nov. 18, 1988, 102 Stat. 4513.)

- Clerks and deputy clerks (*28 U.S.C. continued*):

> . . . § 951. Oath of office of clerks and deputies
> Each clerk of court and his deputies shall take the following oath or affirmation before entering upon their duties: "I, _____ _____, having been appointed _____, do solemnly swear (or affirm) that I will truly and faithfully enter and record all

orders, decrees, judgments and proceedings of such court, and will faithfully and impartially discharge all other duties of my office according to the best of my abilities and understanding. **SO HELP ME GOD.**''
(June 25, 1948, ch. 646, 62 Stat. 925.)"

More on Religious Test Oaths.

Firstly, the above 28 U.S.C. § 563 requirement that officers of the United States Marshals Service take an oath or affirmation is devoid of mandate that such oath / affirmation bind the taker to support the Constitution and therefore is unconstitutional on its face and meaningless.

Secondly, the religious test "So help me God" in the 5 U.S.C. § 3331 and 28 U.S.C. §§ 453 and 951 oaths of office not only violates the express-prohibition against religious tests at Article VI, § 3 but other things as well; to wit (Bold and underline emphasis added.):

> And MR. JUSTICE BLACK for the Court in Torcaso [*Torcaso v. Watkins*, 367 U.S. 488 (1961)], without dissent but with Justices Frankfurter and HARLAN concurring in the result, used this language:
>
> "We repeat and again reaffirm that neither a State nor the Federal Government can constitutionally force a person 'to profess a belief or disbelief in any religion.' Neither can constitutionally pass laws or impose requirements which aid all religions as against non-believers, **and neither can aid those religions based on a belief in the existence of God as against those religions founded on different beliefs.**' 367 U.S., at 495." *Abington School Dist. v. Schempp*, 374 U.S. 203, 220 (1963).

It neither comports with the First Article of Amendment to the Constitution nor is it in keeping with the doctrine of separation of church and state to (a) dictate over individuals who do not believe in God that such must swear an oath invoking the help of God in order to hold public office, or (b) make any law affecting certain establishments of religion that profess a belief in God, vis-à-vis other establishments of religion which are founded on different beliefs (*Abington, supra*); to wit (Bold and underline emphasis added.):

> The place of religion in our society is an exalted one, achieved through a long tradition of reliance on the home, the church and the inviolable citadel of the individual heart and mind. We have come to recognize through bitter experience that it is not within the power of government to invade that citadel, whether its purpose or effect be to aid or oppose, to advance or retard. **In the relationship between man and religion, the State is firmly committed to a position of neutrality**. . . . *Id.* at 226.

Lynn Nettleton Hughes represents that Lynn Nettleton Hughes holds an office under the United States, i.e., "United States district judge," but the oath of office taken by Lynn Nettleton Hughes at 28 U.S.C. § 453 requires a religious test, "So help me God," as a qualification thereto.

Whereas, it is indisputable that the religious test required of Lynn Nettleton Hughes in the 28 U.S.C. § 453 oath of office debars Lynn Nettleton Hughes from holding "any Office . . . under the United States," Article VI, § 3, we must look more closely to see how Lynn Nettleton

Hughes justifies calling himself a United States district judge and usurping exercise of jurisdiction and "The judicial Power of the United States," Article III, § 1, in Harris County, Texas.

Congress flout the Constitution, create a special "United States" for certain Courts.

> The Congress as the instrumentality of sovereignty [i.e., "We the People of the United States," Constitution, Preamble] is endowed with certain powers to be exerted on behalf of the people in the manner and with the effect the Constitution ordains. The Congress cannot invoke the sovereign power of the people to override their will as thus declared. . . . [Underline emphasis added.] *Perry v. United States*, 294 U.S. 330, 353 (1935).

At implementation of the Constitution March 4, 1789, "United States" is a proper noun the definition of the words of which is found in contemporary dictionaries and whose popular and ordinary meaning is understood by everyone: the collective of the several commonwealths united by and under authority of the Constitution and admitted into the Union.

The above, however, is no longer true in every Federal court case.

Every civil or criminal proceeding in every Federal court regarding an alleged debt allegedly owed to the United States—such as Civil Action 4:14-cv-0027—is administered in accordance with the provisions of 28 U.S.C. Chapter 176, **which provides its own exclusive, arbitrary definition of "United States"**; to wit:

> § 3002. Definitions
> As used in this chapter:
> . . . (15) "United States" means—
> (A) a Federal corporation;
> (B) an agency, department, commission, board, or other entity of **[a Federal corporation]** the United States; or
> (C) an instrumentality of **[a Federal corporation]** the United States.

When a particular word or group of words—such as the proper noun "United States"—is expressly defined by congressional statute, such becomes a statutory term and the popular and ordinary definition is stripped away and thereafter means only what the restricted definition provides—and no one in any civil or criminal proceeding regarding an alleged debt allegedly owed to the United States—such as Civil Action 4:14-cv-0027—has any discretion to disregard the new statutory term or construe said term to mean anything other than what Congress say it means.

Lynn Nettleton Hughes has a duty to follow and construe the definition of all statutory terms created by Congress to the exclusion of all other respective definitions and meanings thereof; to wit (Underline emphasis added in each citation):

> It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392 , [*sic*] and n. 10 (1979). . . . As judges it is our duty to construe legislation as it is written, not as it might be

read by a layman, or as it might be understood by someone who has not even read it. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987).

When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. *Meese* v. *Keene*, 481 U. S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti* v. *Franklin,* 323 U. S. 490, 502 (1945); *Fox* v. *Standard Oil Co. of N. J.,* 294 U. S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction §47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). . . . *Stenberg v. Carhart*, 530 U.S. 914, 943-943 (2000).

[D]efinition by the average man or even by the ordinary dictionary with its studied enumeration of subtle shades of meaning is not a substitute for the definition set before us by the lawmakers [Acts W. Va. 1933, c. 36] with instructions to apply it to the exclusion of all others. Cf. Midwestern Petroleum Corp. v. State Board of Tax Commissioners (Ind. Sup.) 187 N.E. 882. There would be little use in such a glossary if we were free in despite of it to choose a meaning for ourselves. *Fox v. Standard Oil Co. of New Jersey*, 294 U.S. 87, 96 (1935).

Of course, statutory definitions of terms used therein [Fair Labor Standards Act of 1938, 29 U.S.C.A. 201 et seq.] prevail over colloquial meanings. Fox v. Standard Oil Co., 294 U.S. 87, 95 , [*sic*] 55 S.Ct. 333, 336. . . . *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945).

Wherefore, every use of the 28 U.S.C. § 3002(15) statutory term "United States" in Civil Action 4:14-cv-0027 means, literally, "a Federal corporation," *supra*, page 11.

Lynn Nettleton Hughes a Judge of a Federal Corporation.

Notwithstanding any congressional perversion of the definition or meaning of the proper noun "United States," the meaning of the words used in the Constitution are immutable; to wit:

A provision of the Constitution, it is hardly necessary to say, does not admit of two distinctly opposite interpretations. It does not mean one thing at one time and an entirely different thing at another time. . . . *Home Building & Loan Association v. Blaisdell*, 290 U.S. 398, 448-449 (1934), Mr. Justice Sutherland, dissenting.

[290 U.S. 398, 450] Chief Justice Taney, in *Dred Scott v. Sandford,* 19 How. 393, 426, said that, while the Constitution remains unaltered, it must be construed now as it was understood at the time of its adoption; that it is not only the same in words, but the same in meaning, and as long as it continues to exist in its present form, it speaks not only in the same words, but with the same meaning and intent with which it spoke when it came from the hands of its framers, and was voted on and adopted by the people of the United States. Any other rule of construction

would abrogate the judicial character of this court, and make it the mere reflex of the popular opinion or passion of the day.

And in *South Carolina v. United States,* 199 U.S. 437, 448-449, in an opinion by Mr. Justice Brewer, this court quoted these words with approval, and said:

> The Constitution is a written instrument. As such, its meaning does not alter. That which it met when adopted, it means now. . . . Those things which are within its grants of power, as those grants were understood when made, are still within them, and those things not within them remain still excluded.

***Home Building & Loan* is conclusive evidence that Congress have, through stealth legislation, intentionally and deliberately created a second, "mirror image" government, separate and distinct from the national government established by the Constitution.**

Whereas, Lynn Nettleton Hughes has never taken an oath or affirmation that conforms to both the express-mandate and -prohibition provisions of Article VI, § 3, Lynn Nettleton Hughes:

- holds no office under the organic "United States" of the Constitution;
- holds no judgeship of any Article III constitutional court in Harris County, Texas; and
- is bereft of authority to take jurisdiction or exercise "The judicial Power of the United States," Article III, § 1, in Harris County, Texas.

Notwithstanding that it is irrelevant in respect of the unconstitutionality of the oath of office taken by Lynn Nettleton Hughes, one nevertheless may wonder how Lynn Nettleton Hughes can carry on the charade with a straight face and continue to personate a judge of an Article III court when his oath of office debars him from doing so. A plausible explanation follows.

Whereas, in Civil Action 4:14-cv-0027 the "United States" is "a Federal corporation," and the only Federal corporation possessed of agencies, departments, commissions, boards, instrumentalities, and other entities—as such are expressly enumerated in the definition of "United States" at 28 U.S.C. § 3002(15), *supra*, page 11—is the District of Columbia,[2] a municipal corporation: **The ultimate object of the meaning of the 28 U.S.C. § 3002(15) definition of "United States" is the District of Columbia**, and (a) the "United States" District Court in Civil Action 4:14-cv-0027 is a court of "a Federal corporation" by the name District of Columbia (a Federal municipal corporation), and (b) "United States" District Judge Lynn Nettleton Hughes an officer of "a Federal corporation," by the name District of Columbia (a Federal municipal corporation) and a legislative-branch District of Columbia municipal judge under the exclusive control of Congress.

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[2] "An Act to provide a Government for the District of Columbia," ch. 62, 16 Stat. 419, February 21, 1871; later legislated in "An Act Providing a Permanent Form of Government for the District of Columbia," ch. 180, sec. 1, 20 Stat. 102, June 11, 1878, to remain and continue as a municipal corporation (brought forward from the Act of 1871, as provided in the Act of March 2, 1877, amended and approved March 9, 1878, *Revised Statutes of the United States Relating to the District of Columbia . . . 1873–'74* (in force as of December 1, 1873), sec. 2, p. 2); as amended by the Act of June 28, 1935, 49 Stat. 430, ch. 332, sec. 1 (Title 1, Section 102, District of Columbia Code (1940)).

The legislative power and jurisdiction of the government of the District of Columbia, a municipal corporation,[3] (a) is **subordinate** to that of the national government established by Constitution, (b) is **local** to the territory occupied by the body politic of the District of Columbia, and (c) does not extend into the Union, to places like Harris County, Texas.

Supreme Court: Religious Test Oaths Unconstitutional.

Blackletter law tells us that religious test oaths violate the First Article of Amendment to the Constitution; to wit (Underline and bold emphasis added.):

> The appellant Torcaso was appointed to the office of Notary Public by the Governor of Maryland but was refused a commission to serve because he would not declare his belief in God. He then brought this action in a Maryland Circuit Court to compel issuance of his commission, charging that the State's requirement that he declare this belief violated "the First and Fourteenth Amendments to the Constitution of the United States . . ." . . .
>
> [T]he Maryland Declaration of Rights requirement before us . . . sets up a religious test which was designed to and, if valid, does bar every person who refuses to declare a belief in God from holding a public "office of profit or trust" in Maryland. The power and authority of the State of Maryland thus is put on the side of one particular sort of believers—those who are willing to say they believe in "the existence of God.". . . *Torcaso v. Watkins*, 367 U.S. 488, 489-490 (1961).
>
> [367 U.S. 488, 492] Since prior cases in this Court have thoroughly explored and documented the history behind the First Amendment, the reasons for it, and the scope of the religious freedom it protects, we need not cover that ground again. What was said in our prior cases we think controls our decision here.
>
> [367 U.S. 488, 494-495] Nothing decided or written in *Zorach* [i.e., *Zorach v. Clauson*, 343 U.S. 306] lends support to the idea that the Court there intended to open up the way for government, state or federal, to restore the historically and constitutionally discredited policy of probing religious beliefs by test oaths or limiting public offices to persons who have, or perhaps more properly profess to have, a belief in some particular kind of religious concept.
>
> . . . **We repeat and again reaffirm that neither a State nor the Federal Government can constitutionally . . . aid those religions based on a belief in the existence of God as against those religions founded on different beliefs.[11]**
>
> [367 U.S. 488, 495-496] The fact . . . that a person is not compelled to hold public office cannot possibly be an excuse for barring him from office by state-imposed criteria forbidden by the Constitution. This was settled by our holding in *Wieman v. Updegraff*, 344 U. S. 183. . . .

[3] MUNICIPAL CORPORATION. A public corporation, created by government for political purposes, and having subordinate and local powers of legislation ; *e.g.*, a county, town, city, etc. Henry Campbell Black, *A Dictionary of Law* (St. Paul, Minn.: West Publishing Co., 1891), p. 794.

> This Maryland religious test for public office unconstitutionally invades the appellant's freedom of belief and religion and . . . cannot be enforced against him.
> . . . *Reversed and remanded.*
>
> . . . **[11] Among religions in this country which do not teach what would generally be considered a belief in the existence of God are Buddhism, Taoism, Ethical Culture, Secular Humanism and others**. . . .

Oath of Office of Lynn Nettleton Hughes.

The oath of office required by Congress and taken by Lynn Nettleton Hughes December 17, 1985,[4] is found at 62 Stat. 907, which provides (Bold and ALL-CAPS emphasis added.):

> § 453. Oaths of justices and judges
> Each justice or judge of the United States shall take the following oath or affirmation before performing the duties of his office: "I, _____ _____, do solemnly swear (or affirm) that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as _____ according to the best of my abilities and understanding, agreeably to the Constitution and laws of the United States. **SO HELP ME GOD**."

Lynn Nettleton Hughes has never taken an oath or affirmation that conforms to the express-mandate and -prohibition provisions of Article VI, § 3 of the Constitution.

That the within blackletter law confirms that the species of oath of office taken by Lynn Nettleton Hughes is unconstitutional signifies that Lynn Nettleton Hughes has never acceded to "any Office . . . under the United States," Article VI, § 3, or "The judicial Power of the United States," Article III, § 1; to wit (Bold and underline emphasis added.):

> If the end be legitimate, and within the scope of the Constitution, all the means which are appropriate, which are plainly adapted to that end, **and which are not prohibited**, may constitutionally be employed to carry it into effect. *McCulloch v. Maryland*, 17 U.S. 316, 429, 4 Wheat. 316, 4 L. Ed. 579 (1819).

Summary.

When a judicial proceeding is conducted by a judge who lacks authority to take cognizance of the matter, the condition is known as *coram non judice*; to wit:

> *coram non judice* . . . [Latin "not before a judge"] 1. Outside the presence of a judge. 2. Before a judge or court that is not the proper one or that cannot take legal cognizance of the matter. *Black's Law Dictionary*, 7th ed., Bryan A. Garner, ed. in chief (St. Paul, Minn.: West Group, 1999), p. 338.

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[4] Federal Judicial Center, "Biographical Directory of Federal Judges," "Hughes, Lynn Nettleton," https://www.fjc.gov/history/judges/hughes-lynn-nettleton.

The Fifth Article of Amendment to the Constitution guarantees that no one shall be deprived of life, liberty, or property without *due process of law*, i.e., process in accordance with the "supreme Law of the Land" (Constitution, Art. VI, § 2); to wit:

> Due process of law is process according to the law of the land. . . . *Hurtado v. California*, 110 U.S. 516, 533 (1884).
>
> [110 U.S. 516, 535] Due process of law in the latter [Fifth Article of Amendment to the Constitution] refers to that law of the land which derives its authority from the legislative powers conferred upon Congress by the Constitution of the United States, exercised within the limits therein prescribed and interpreted according to the principles of the common law. . . .

"The judicial Power of the United States," Article III, § 1, is the exclusive domain of justices and judges who have taken an oath or affirmation as prescribed by the Constitution; all others are debarred; to wit (Bold and underline emphasis added.):

> [T]he Ninth and Tenth Amendments to the Constitution were designed to . . . **bind the authorities, State and Federal, by the judicial oath it prescribes** . . . *Scott v. Sandford*, 60 U.S. 393, 511 (1856) (Wayne, J., concurring).

There being no judge in Civil Action 4:14-cv-0027 who has taken an oath or affirmation prescribed by the Constitution or acceded to "The judicial Power of the United States," Article III, § 1, said alleged civil action is *coram non judice* and due process of law is an impossibility, said alleged proceeding a sham, and the alleged court therein a kangaroo court; to wit:

> *kangaroo court.* 1. A self-appointed tribunal or mock court in which the principles of law and justice are disregarded, perverted, or parodied. . . . 2. A court or tribunal characterized by unauthorized or irregular procedures, esp. so as to render a fair proceeding impossible. 3. A sham legal proceeding. *Black's Law Dictionary*, 7th ed., Bryan A. Garner, ed. in chief (St. Paul, Minn.: West Group, 1999), p, 359.

Conclusion.

> No powers can be exercised which are prohibited by the Constitution or which are contrary to its spirit . . . *Scott v. Sandford*, 60 U.S. 393, 542 (1856) (McLean, J., dissenting).

No one is above the law no matter how seemingly exalted his position, and willful usurpation of exercise of jurisdiction and "The judicial Power of the United States," Article III, § 1, in Harris County, Texas, under color of office and authority, is a criminal offense.

Part 2. Notice.

Any act undertaken by or under the alleged authority of Steven Terner Mnuchin, David J. Kautter, or any other non-governmental, non-officer of the United States, private-sector worker of Department of the Treasury or Internal Revenue Service against the property or rights to property of Appellant in respect of the CP504s, via JOHN P. TROWBRIDGE or any other

derivative or variation in the spelling of Appellant's true full name, absent presentment of the constitutional authority that supersedes the provisions of Article VI, § 3 and gives Lynn Nettleton Hughes the capacity to take jurisdiction, exercise "The judicial Power of the United States," Article III, § 1, and enter a judgment against Appellant's property or rights to property in Harris County, Texas, is willful, unauthorized,[5] and signifies that Steven Terner Mnuchin, David J. Kautter, and each and every other private-sector worker of Department of the Treasury or Internal Revenue Service participating in any such act has committed, without constitutional authority, in violation of Article I, Section 9, of the Texas Constitution and Fifth Article of Amendment to the Constitution, a positive act of trespass for which they are personally liable to Appellant[6] for each and every such act instigated, authorized, or committed.[7]

Part 3. Warning.

Should Steven Terner Mnuchin, David J. Kautter, or any other private-sector worker of Department of the Treasury or Internal Revenue Service undertake any act in respect of the CP504s that results in damage to Appellant or Appellant's property or rights to property, a consensual lien[8] shall arise in favor of John Parks Trowbridge, Jr. (Appellant), as lien creditor (the "Lien Creditor"), against the respective name and real property of Department of the Treasury, Internal Revenue Service, Steven Terner Mnuchin, David J. Kautter, and any and all other participating private-sector workers of Department of the Treasury or Internal Revenue Service as lien debtors (collectively the "Lien Debtors," individually a "Lien Debtor"), in the amount of the aggregate monetary value of the respective criminal offenses committed; whereupon John Parks Trowbridge, Jr. (Appellant) can pursue all commercial, civil, and criminal remedies provided by law against Department of the Treasury, Internal Revenue Service, Steven Terner Mnuchin, David J. Kautter, and each and every other private-sector worker of Department of the Treasury or Internal Revenue Service participating in any such act at Appellant's discretion without further notice, including, but not limited to:

1. presentment to the grand jury of an affidavit of information (criminal complaint) sworn to as true, correct, and complete before competent witnesses and documenting and making known any and all criminal offenses under the Texas Penal Code committed by the aforesaid private-sector organizations and individuals including, without limitation, securing execution of document by deception (TPC 32.46), criminal responsibility for conduct of another (TPC 7.02), criminal responsibility of corporation or association (TPC 7.22), criminal responsibility of person for conduct in behalf of corporation or association (TPC 7.23), criminal attempt (theft) (TPC 15.02), criminal conspiracy (TPC 15.02), criminal solicitation (TPC 15.03), theft (TPC 31.03), perjury (TPC 37.02), aggravated

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[5] *Ubicunque est injuria, ibi damnum sequitur.* Wherever there is a wrong, there damage follows. Bouvier's Law Dictionary, 3rd rev., 8th ed., rev. by Francis Rawles (St. Paul, Minn.: West Publishing Co., 1914), p. 2166.

[6] *Nemo damnum facit, nisi qui id fecit quod facere jus non habet.* No one is considered as doing damage, unless he who is doing what he has no right to do. *Id.* at 2146.

Nemo est supra leges. No one is above the law. *Id.* at 2147.

[7] *Ubi non est condendi auctoritas, ibi non est parendi necessitas.* Where there is no authority to establish, there is no authority to obey. *Id.* at 2164.

Ratihabitio mandato æquiparatur. Ratification is equal to a command. *Id.* at 2160.

[8] *Non refert an quis assensum suum præfert verbis, an rebus ipsis et factis.* It is immaterial whether a man gives his assent by words or by acts and deeds. *Id.* at 2150.

perjury (TPC 37.03), tampering with a governmental record (TPC 37.10), impersonating public servant (TPC 37.11), and engaging in organized criminal activity (TPC 71.02);

2. the invoicing of each and every Lien Debtor for damages in the aggregate amount of the monetary value of any and all respective criminal offenses committed against Appellant or Appellant's property or rights to property via the name JOHN P. TROWBRIDGE or any other derivative or variation in the spelling of "John Parks Trowbridge, Jr.," due and payable in full within twenty (20) days of the date of any such invoice is sent; and

3. the filing in any one or more UCC filing offices or real estate recording offices of a UCC1 Financing Statement to secure the total respective amount of indebtedness of each Lien Debtor to Lien Creditor.

Further, in respect of Appellant's unalienable right to life, liberty, and property (*Slaughterhouse Cases*, 83 U.S. 36, 116 (1872)), instigation of any such civil or criminal proceeding constitutes knowing and willful damage to Appellant and, upon judgment for Appellant or acquittal or, ultimately, a hung jury, any such damage is the joint-and-several liability of Lien Debtors to Appellant and will be billed to each and every Lien Debtor at the rate of $770 per hour, or any portion thereof, for any and all time needed to address and dispense with such frivolous claims or charges, all of which sums are due and payable in full within 15 days of the date any bill therefor is sent.

Date: April 30, 2018

Very truly yours,

John Parks Trowbridge, Jr.

Attachment:
Affidavit of Mailing

Affidavit of Mailing

I am over 18 years of age and not a party to the within action. My business address is:

Ricky Darrell Jenkins
23635 Thelma Lane
New Caney, Texas

On the 30th day of April 2018, I mailed one original of:

- **Cover letter** "Re: Enclosed IRS Form 9423 and attachments" signed April 30, 2018, by John Parks Trowbridge, Jr., one (1) page in length; and
- **IRS Form 9423** signed April 30, 2018, by John Parks Trowbridge, Jr., one (1) page in length, and, attached thereto:
    - **Notice and Warning of Commercial Grace** signed April 30, 2018, by John Parks Trowbridge, Jr., eighteen (18) pages in length.

a total of twenty (20) pages mailed herewith (not including this Affidavit of Mailing), by United States Postal Service Priority Mail Express EI 841919775 US, in a sealed envelope with postage pre-paid, properly addressed to Department of the Treasury - Internal Revenue Service as follows:

Department of the Treasury
Internal Revenue Service
Memphis, TN 38101-0069

I hereby declare upon penalty of perjury under the Texas Penal Code that the above is true, correct, and complete and that this Affidavit of Mailing is executed April 30, 2018, at Humble, Harris County, Texas.

Ricky Darrell Jenkins
Ricky Darrell Jenkins

April 30, 2018 — Catherine Diane Guion
Date — Witness: Catherine Diane Guion

April 30, 2018 — Lucrecia Fay Taylor
Date — Witness: Lucrecia Fay Taylor

April 30, 2018 — Rena Jeannette Parker
Date — Witness: Rena Jeannette Parker