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Version 1 — Compared, Corrected & Contextualized

Seditious Conspiracy & Treason via L3C Formation — Version 1 — original kept in full

THE ORIGINAL DOCUMENT · RESEARCH DOSSIER · IMAGES · CORRECTIONS

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EDITOR'S INTRODUCTION

About This Document

What changed between Version 1 and the final disclaimer, the actual elements of each crime cited, and the verifiable law on L3Cs, sovereign claims, and the 'Law of Peace' pamphlet the memo leans on.

This volume is one of ten in the Fictiv Archive. It contains: (1) the original document, reproduced verbatim and unedited, exactly as received; (2) a research dossier compiled from primary and secondary sources; (3) public-domain historical imagery with credits; and (4) an explicit separation of verified fact, unverified claim, and correction. The original documents in this archive blend genuine historical reference material with legal and administrative claims of a type associated with the sovereign-citizen movement; the dossier addresses both layers. Nothing in this volume is legal advice.

PART ONE

The Original Document

Reproduced verbatim, as received. No edits, no omissions, no endorsements.

DISCLAIMER: Seditious Conspiracy & Treason via L3C formation

“Everything is complicated if no one explains it to you.” — Fredrik Backman

Steven Banks d.b.a.: The Corporation Counsel c/o NYC Law Department / Office of the Corporation Counsel 100 Church Street New York, NY 10007

Note: New York City is a municipal corporation

The Corporation Counsel is the chief legal officer of New York City, heading the NYC Law Department and overseeing all legal matters for the city and its agencies. The Corporation Counsel serves as the attorney and counsel for the City of New York and all its agencies, including the Mayor, City Council, Comptroller, and other elected officials. The office handles civil litigation, both affirmative and defensive, juvenile delinquency proceedings in Family Court, and Administrative Code enforcement in Criminal Court. The Law Department also drafts and reviews local and state legislation, contracts, real estate leases, and municipal bond documents, and provides legal advice on issues such as civil rights, education, land use, environmental policy, and risk management to prevent litigation.

The NYC Law Department is divided into 18 legal divisions and 5 support divisions, including Administrative Law, Affirmative Litigation, Commercial and Real Estate Litigation, Environmental Law, Family Court, Labor and Employment Law, Municipal Finance, Risk Management, Special Federal Litigation, Tort, and Workers' Compensation. Support divisions cover Administration, Information Technology, Litigation Support, Law Library, and Operations. The department also maintains borough offices and an auxiliary office in Kingston, New York.

The office of Corporation Counsel was established in 1849 under the NYC Charter to provide consistent legal representation for the city. The position evolved from the earlier role of the City Recorder and has been a mayoral appointment since 1873. The Law Department has been involved in landmark cases before the U.S. Supreme Court, including Goldberg v. Kelly and Massachusetts v. EPA.

Seditious Conspiracy - 18 U.S.C. § 2384 - Agreeing to use force against the government. No foreign enemy needed. Maximum penalty: 20 years in prison.

Treason - Article III, Section 3 of the Constitution - Levying war or aiding enemies of the U.S.. Treason is the only crime defined in the U.S. Constitution itself. requires aid to a declared enemy nation. Death or minimum 5 years in prison.

> Seditious conspiracy means two or more people agree to overthrow, oppose by force, or wage war against the United States government. In legal terms, it is a federal crime defined under 18 U.S.C. § 2384, punishable by up to 20 years in prison. Understanding what this term actually means helps you understand where the line falls between lawful protest and criminal conspiracy. The word "seditious" comes from "sedition," which

> broadly means inciting rebellion against governmental authority. Adding "conspiracy" means the crime focuses on the agreement itself, not just the final act. The goal was to overthrow, levy war, oppose authority, or seize government property, wherein involved party knowingly and willfully joined the conspiracy. Prosecution does not need to prove that violence actually occurred. Proving the agreement and intent is sufficient. One does not need to succeed. You do not even need to carry out the plan. The crime is the agreement itself, combined with intent. The First Amendment protects your right to criticize the government. It does not protect a plan to attack it. Evidence often includes communications, recordings, weapons purchases, and witness testimony from cooperating co-conspirators.

The U.S. Secretary of State is the “Archivist” of legal titles of “The People”, i.e., the “Beneficiaries” of the Estate Trust and holder of title for the ‘beneficiaries’ domiciled in Washington, D.C., U.S..

> The right "to petition the Government for a redress of grievances" is guaranteed by the United States Constitution's First Amendment.

I: Claudia-Teresa: Valencia©, the duly authorized advocate, for VALENCIA, CLAUDIA TERESA am herein publishing MANDATORY NOTICE that I am a Foreign Sovereign operating within the Territorial United States of America and the Municipal United States. I AM not subject to Territorial or Municipal United States political policies nor local laws and am owed The Law of Peace, pursuant to Department of the Army Pamphlet 27-161-1, from all Territorial and Municipal Officers and employees who lack lawful permission to approach or address me/us.

Any harm resulting from further trespass upon my/our private and or real property, including the unauthorized use of my/our tradenames or titles related to them shall be subject to full commercial liability and penalties pursuant to 18 U.S.C. 2333, 18 U.S.C. 1341 and 1342.

My/our political status and standing were procedurally corrected, and due process and administrative notices were deposited with the United States Postal Service, in its capacity as universal receiver for the United States, as well as to the relevant U.S. state regional offices.

The continued legal harassment and refusal by any self-proclaimed entitled individual(s) not to contract with them will not be tolerated and an immediate demand is herein being made to bring all involved parties into the realm of divine justice for violations of humanity’s collective free will choice not to contract.

On behalf of all Americans without legislative and or civil / legal disabilities, we the American civilians, wish to extend our sincere gratitude to all involved parties. All were of great benefit to us in our search to get to the bottom of INNER-standing the dual justice system currently in play in the United States (US) unified trial / inferior DISTRICT COURT systems and its federal enclave military laws, that is overshadowing the American Common Law system.

It is time to put an end to these semantic deceits, legal harassment, legal shenanigans and pro se or vexatious litigations and immediately release these ongoing tortious claims, including the intentional foreign trespass to our private land, among others, which is NOT within the limited United States jurisdiction; --- and provide full “Restoration, Reclamation and Restitution” of all misappropriated assets, to include deregistration of our real and/or personal property from all UN member state private registries.

I AM a sentient self-aware, competent, responsible adults who is a natural person and entitled to relief, per Hale v. Henkel, 201 U.S. 43, under international laws as well as the laws of humanity.

I AM forwarding the enclosed documents to the Superior Officers of the U.S. Armed Forces to inform them of the unconstitutional in rem admiralty proceedings being committed by registered / licensed United States officials termed law enforcement officers, as well as by UN regional member state courts against the civilian population,

pursuant to United States Department of Justice 28 U.S.C. § 1442 (d)(3).

According to the public records, under 28 U.S.C. § 1442 (d)(3), the term "law enforcement officer" means any employee described in subparagraph (A), (B), or (C) of section 8401(17) of title 5 and any special agent in the Diplomatic Security Service of the Department of State.

Declarative sovereignty cannot grant sovereign immunity.

Trespasser of the Law

The Court in Yates v. Village of Hoffman Estates, Illinois, 209 F. Supp. 757 N.D. Ill. 1962 held that "not every action by a judge is in the exercise of his judicial function. … it is not a judicial function for a judge to commit an intentional tort even though the tort occurs in the courthouse. When a judge acts as a trespasser of the law, when a judge does not follow the law, the judge loses subject matter jurisdiction and the judges' orders are void, of no legal force or effect."

Pursuant to Section 16 of the Federal Reserve Act of 1913 as amended in 1934 and the Judiciary Act of 1789 which states in part:

> "…saving to suitors in all cases the right of a common-law remedy, where the common law is competent to give it." This saving to suitors clause of 1789 also allows for the exclusive original cognizance by Congress and by the United States Government of all seizures on land; i.e., "reprisal". Therefore, Congress was required to write the remedy from elastic currency into Section 16 of the Federal Reserve Act which was codified in U.S.C. at Title 12 § 411.

Waiver of Immunity

"...where any state proceeds against a private individual in a judicial forum it is well settled that the state, county, municipality, etc. waives any immunity to counters, cross claims and complaints, by direct or collateral means regarding the matters involved." Luckenback v. The Thekla, 295 F 1020, 226 U.S. 328; Lyders v. Lund, 32 F2d 308; Dexter v. Kunglig J., 43 F2d 705, 282 US 896; U.S. v. N.C.B.N.Y., 83 F2d 236, 106 ALR 1235, affirmed; Russia v. BTC, 4 F Supp 417, 299 U.S. 563.

This doctrine includes, but is not limited to, challenges to personal, subject matter and territorial jurisdiction, as well as to claims that the forum is not judicial in nature but merely administrative or that the court is proceeding, improperly, against a private individual under the rebuttable presumption that the private individual is a corporate entity or an artificial person upon which the Public Statutes operate. Furthermore, it is undisputed that the state itself is acting in its capacity as a commercial entity and is liable for damages.

> "The state may nevertheless be held liable where the injurious activity was 'proprietary' rather than 'governmental', i.e., where the injury was caused by the state acting in its capacity as a commercial entity rather than that of sovereign."
>
> Tax Exempt Organization VALENCIA, CLAUDIA TERESA | Tax-Exempt No.: C3850673
>
> TO BE CLEAR; Claudia-Teresa: Valencia©, doing business under the tax-exempt organizational tradename, VALENCIA, CLAUDIA TERESA, is not the Authorized Representative nor Authorized Signatory for the repatriated / deported U.S. Citizen or Individual, VALENCIA, CLAUDIA TERESA, ET ALIA. Therefore, cannot lawfully address this legal or tax entitled ex parteapplication. This holds true for all indigenous people and private Americans.

With the mailing of this DEMAND a COMMAND is herein being made to immediately bring ALL involved parties into the presence of LEX JUSTICE, to answer for their ex parteapplication, legal gaslighting, legal obfuscations and semantic deceits, along with damages for the intentional torts and free will violations that are

being committed against the indigenous peoples and civilian population, according to divine law.

Date: _____/_____/2026.

I AM: Claudia-Teresa: Valencia ©; and I come forth as advocate for the federally recognized tax-exempt organization doing business as, VALENCIA, CLAUDIA TERESA; without any Legislative or Civil Disability,

By: _____© Seal; sui juris – C.T.V.

For nothing is secret, that shall not be made manifest; neither anything hid, that shall not be known and come abroad. – Luke: 8:17

United States

Persons residing outside United States

In matters of all United States Judicial Districts regarding all civil actions of civil courts within civil societies: IRC Title 26 – Subtitle F – Chapter 79 – Section 7701 39 – Persons residing outside United States: If any citizen or resident of the United States does not reside in and is not found in any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to — (A) jurisdiction of courts, or (B) enforcement of summons.

The fictitious United States census paper addresses that are being used by the United States Postal Service and USPS provides prima facie evidence that one is a resident of and domiciled in the District of Columbia United States, and thus, is classified as a citizen of the government of the United States. In short, a taxpayer.

The United States of America, U.S.A. or USA, commonly known as the United States, U.S., US or America, is a United Nations member country primarily headquartered at New York City in North America. It is the executive and legislative headquarters for 50 U.S. states, a federal district, i.e., D.C., five major unincorporated territories, nine Minor Outlying Islands, and 326 Indian reservations. The authority to establish a federal capital was provided in Article I, Section 8 of the United States Constitution, which states that Congress shall have the plenary authority:

> To exercise exclusive Legislation in all Cases whatsoever, over such District, not exceeding ten Miles square, as may, by Cession of particular States, and the acceptance of Congress, become the Seat of the Government of the United States.
>
> Article One of the United States Constitution provides for direct election of members of the House of Representatives. The Uniform Congressional District Act, enacted in 1967 and codified as 2 U.S.C. § 2c, dictates that representatives must be elected from geographical districts and that these must be single-member districts. Indeed it confirms when the U.S. state has a single representative, that will be a representative at large.

U.S. House of Representatives

States as at-large congressional districts

Alaska

Delaware

North Dakota

South Dakota

Vermont

Wyoming

Non-voting at-large congressional districts

American Samoa

American Virgin Islands

Cherokee Nation

District of Columbia

Guam

Puerto Rico

Northern Mariana Islands

PERSON(S) OF INTEREST:

Pursuant to U.S. Code Title 28, Section 547 To: Jeanine Ferris Pirro; U.S. Attorney for the District of Columbia District of Columbia Main Office 601 D Street, NW, Washington, DC 20579

FYI: ZIP Code 20579 is located in District Of Columbia County, District of Columbia, within the Washington-Arlington-Alexandria, DC-VA-MD-WV Metropolitan Statistical Area (CBSA 47900) and District of Columbia's 98th Congressional District. This Metro area has a population of 5,582,170 people, about 0.00% of whom live in ZIP Code 20579, and is subdivided into the Washington, DC-MD division. It covers 0 sq mi of land and a water area of 0 sq mi. District of Columbia’s one representative, called an “at-large” representative because they represent the entire area, is: Eleanor Holmes Norton.

Eleanor Holmes Norton; At-Large Partner Representative for the entire District of Columbia 20515 ZIP Code

Washington, DC Office

1236 Longworth H.O.B.

Washington, DC 20515

Matthew Diller

For Cherokee Nation Business, LLC / The LLC

d.b.a.: President, The NYC Bar

c/o NEW YORK CITY BAR ASSOCIATION

42 West 4th Street

New York, NY 10036

Glen R. McMurry; President

For UT–Battelle, LLC / The LLC c/o Federal Bar Association 4250 N. Fairfax Dr. Suite 301 Arlington, VA 22203

FYI: ZIP Code 22203 is located in Arlington County, Virginia, within the Washington-Arlington-Alexandria, DC-VA-MD-WV Metropolitan Statistical Area (CBSA 47900) and Virginia's 8th Congressional District. This Metro area has a population of 5,582,170 people, about 0.46% of whom live in ZIP Code 22203, and is subdivided into the Arlington-Alexandria-Reston, VA-WV division. It covers 1.57 sq mi of land and a water area of 0 sq mi.

Daniel Antonelli, Esq. d.b.a.: Counsel to County Clerk c/o KINGS County Clerk’s Office 360 Adams Street, Suite 189 East Brooklyn, NY 11201

FYI: ZIP Code 11201 is located in Kings County, New York, within the New York-Newark-Jersey City, NY-NJ Metropolitan Statistical Area (CBSA 35620) and New York's 7th and 10th Congressional Districts. This Metro area has a population of 18,897,109 people, about 0.37% of whom live in ZIP Code 11201, and is subdivided into the New York-Jersey City-White Plains, NY-NJ division. It covers 1.354 sq mi of land and a water area of 0.015 sq mi. Nydia Velázquez is the Partner Representative for New York's 7th congressional district. Washington DC Office - 2302 Rayburn House Office Building, Washington, DC 20515.

Daniel Antonelli, Esq. d.b.a.: Counsel to County Clerk - KINGS County, Hanford, CA c/o Antonelli & Antonelli 225 Broadway, Suite 1200 New York, NY 10007

FYI: ZIP Code 10007 is located in New York County, New York, within the New York-Newark-Jersey City, NY-NJ Metropolitan Statistical Area (CBSA 35620) and New York's 10th Congressional District. This Metro area has a population of 18,897,109 people, about 0.04% of whom live in ZIP Code 10007, and is subdivided into the New York-Jersey City-White Plains, NY-NJ division. It covers 0.16 sq mi of land and a water area of 0 sq mi. Dan Goldman is the Partner Representative for New York's 10th congressional district. Washington, DC Office - 245 Cannon House Office Building, Washington, DC 20515.

JOHN JAMES DOE c/o 123 MAIN STREET MONTCLAIR NJ 07042-4720

FYI: ZIP Code 07042 is located in Essex County, New Jersey, within the New York-Newark-Jersey City, NY-NJ Metropolitan Statistical Area (CBSA 35620) and New Jersey's 10th and 11st Congressional Districts. This Metro area has a population of 18,897,109 people, about 0.14% of whom live in ZIP Code 07042, and is subdivided into the Newark, NJ division. It covers 3.775 sq mi of land and a water area of 0.006 sq mi. LaMonica McIver is the Partner Representative for New Jersey's 10th congressional district. Washington, D.C.426 Cannon House Office Building, Washington, DC 20515.

Department of the Treasury Internal Revenue Service

P.O. Box 480

Holtsville, NY 11742-0480

FYI: ZIP Code 11742 is located in Suffolk County, New York, within the New York-Newark-Jersey City, NY-NJ Metropolitan Statistical Area (CBSA 35620) and New York's 1st and 2nd Congressional Districts. This Metro area has a population of 18,897,109 people, about 0.07% of whom live in ZIP Code 11742, and is subdivided into the Nassau County-Suffolk County, NY division. It covers 5.149 sq mi of land and a water area of 0 sq mi. Andrew Garbarino is the Partner Representative for New York's 2nd congressional district. Washington DC Office - 2344 Rayburn House Office Building, Washington, DC 20515.

Donald Beyer; Partner Representative for Virginia's 8th congressional district

Washington, DC Office

1226 Longworth H.O.B. Washington, DC 20515

Eleanor Holmes Norton; At-Large Partner Representative for the District of Columbia

For Donald Beyer; Partner Representative for Virginia's 8th congressional district

Washington, DC Office

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Washington, DC 20515

Jason Loughran d.b.a.: Regional Administrator; Region II - New York NY c/o NY - New York Regional Office - Jacob K. Javits Federal Building, 26 Federal Plaza, Suite 3541, New York, NY 10278-0068.

Jason Loughran d.b.a.: Regional Administrator; Region II - New York NY c/o NY - Albany Field Office - 52 Corporate Circle, Albany, NY 12203-5121

New York Regional Office - Jacob K. Javits Federal Building, 26 Federal Plaza, Suite 3541, New York, NY 10278-0068 - Region / Regional Office - Region II - New York NY.

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Kirsten Gillibrand – Junior Senator

For CHEROKEE Post Office™ 1483 YORK AVE FRNT 1 NEW YORK, NY 10075-9991 Cherokee Nation of New York, Southern POSTAL INSPECTION SERVICE PO BOX 555, NEW YORK NY 10116-0555.

Charles “Chuck” Schumer – Senior Senator For the BROOKLYN Post Office in KINGS COUNTY, NEW YORK Cherokee Nation of New York, Eastern POSTAL INSPECTION SERVICE PO BOX 555, NEW YORK NY 10116-0555

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EXPLANATION

HYBRID L3C Defined: The default United States corporate structure.

A low-profit limited liability company (L3C) is a legal form of business entity in the United States. Commonly referred to as a hybrid structure, it has characteristics of both for-profit and non-profit entities.

L3Cs were created to comply with the Internal Revenue Service (IRS) program-related investments (PRIs) rules which allow most typically private foundations the ability to maintain tax-exempt status through investments in qualifying businesses and/or charities.

With a social mission as the primary objective and a secondary objective of profit generation, the L3C legal form is considered a viable option for businesses seeking a reputation or marketability as a social enterprise.

A social enterprise is an organization that applies commercial strategies to maximize improvements in financial, social and environmental well-being. Profit made through fundraising or the sale of products is reinvested in the organization’s mission, making them more sustainable than a non-profit organization that may solely rely on grant money, donations or government policies. A social enterprise's main purpose is to promote, encourage, and make social change in a financially sustainable way. Unlike conventional businesses, social enterprises embed social or environmental goals into their core objectives while maintaining financial

sustainability. They aim to create social value while generating income, reinvesting profits into their mission rather than relying solely on philanthropy. Social enterprises can provide income-generating opportunities to address basic needs, particularly for people living in poverty. They combine financial viability with a social purpose and can expand or replicate their models to increase impact. They are often considered more sustainable than non-profit organization's, which may rely heavily on donations or government support.

The L3C structure was designed by Robert M. Lang, Jr., who was the CEO of a New York-based family foundation. Lang developed the structure as a way for foundations to clear tax and regulatory hurdles when it came to donations. With the first L3C statute being enacted in 2008, L3Cs are considered a relatively young legal form of business entity. In 2013, there were 711 L3Cs throughout the United States and by 2020 there were 1,700 L3Cs.

An L3C is a for-profit, social enterprise venture that has a primary goal of performing a socially beneficial purpose with a secondary goal of maximizing profits. It is a hybrid structure that combines the legal and tax flexibility of a traditional LLC, the social benefits of a non-profit organization, and the branding and market positioning advantages of a Benefit Corporation.

The L3C is obligated to be mission-driven by law which gives a clear order of priorities while also aligning with Lang's initial design intention of being a structure that can take donations from foundations. In short, this corporate structure makes it easier for socially oriented businesses to attract investments from foundations and additional money from private investors.

Unlike the traditional LLC, the L3C's articles of organization are required by law to mirror the federal tax standards for program-related investing. A program-related investment (PRI) is one way in which foundations can satisfy their obligation under the Tax Reform Act of 1969 to distribute at least 5% of their assets every year for charitable purposes in order to maintain their tax-exempt status. While foundations usually meet this requirement through grants, investments in L3Cs and charities that qualify as PRIs can also fulfill the requirement while allowing foundations to receive a return. While L3Cs are a separate legal form of business entity, L3Cs structure most closely emulates that of a limited liability company (LLC). The most notable difference between L3Cs and LLCs is that L3Cs are required to have a socially beneficial mission as their primary objective. Below are several noteworthy characteristics of L3Cs:

Formation

L3Cs are formed by filing articles of organization with the Secretary of State within a U.S. state that has L3C statute provisions. For businesses primarily operating in a U.S. state without L3C statute provision, it is possible to still legally form as an L3C by:

incorporating in a state with an L3C statute provision,

registering as a foreign business doing business in that particular state, and

appointing a registered agent within that particular state.

Within the articles of organization, the Registered Agent will be designated. Many states have an initial filing fee along with an annual fee and annual report filing requirement necessary for an L3C to maintain its legal status.

Following filing, the members of the L3C must execute a formal operating agreement. In the operating agreement, an L3C needs to define its purpose per the provisions of IRS Treasury Regs.Sec.53.4944-3(a):

an L3C must significantly further the accomplishment of one or more charitable purposes;

the production of income and appreciation of property cannot be a significant purpose of the L3C; and

an L3C cannot seek to accomplish any political or legislative purposes

In addition to meeting IRS Treasury Regs.Sec.53.4944-3(a), many U.S. states require the label "L3C" or "low-profit limited liability company" to appear in the name of the organization. Each state may have state-specific requirements that govern L3C formation.

Duration

The lifetime or duration of an L3C is perpetual. It usually extends beyond the life of its members because it takes on its own legal personhood. Thus, the death or withdrawal of a member does not impact the existence of the L3C.

Management

L3C's have the option to be member-managed or manager-managed. This distinction should be made within the operating agreement of the business. The default is member-managed which means that the members of the L3C are responsible for delegating and performing the day-to-day operational functioning of the business along with determining strategic direction for the business. When an L3C is manager-managed, the members designate either members or non-members to take on managerial roles for the business and who act as agents for the organization. A manager-managed selection does not necessarily mean that members lose their voting rights on material issues regarding the business unless indicated or contracted otherwise within the operating agreement.

Member fiduciary duties

Members of an L3C are considered a fiduciary of the organization. Depending on a member's role in the organization, they may have varying fiduciary duties. Two common fiduciary duties are a duty of care and a duty of loyalty. Violations of these duties can result in a civil or private lawsuit and can lead to compensatory damages and punitive damages.

Note: Some U.S. states allow for fiduciary duties to be altered within the operating agreement.

Member liability

Members of the L3C have limited liability. In other terms, member liability is limited to their capital contribution to the L3C except for member's individual torts. This means that the members are not personally responsible for the contracts, debts, and/or actions of the business. In rare circumstances, members may be held further liable under the doctrine of piercing the corporate veil. Through piercing the corporate veil, courts remove the protection of limited liability and hold members of the entity personally liable for the business's contracts, debts, and/or actions of the business.

Distribution of member's interest

While L3Cs have a primary objective of accomplishing a social mission, L3Cs can have a secondary objective of raising profit. The profits can be distributed to members similar to an LLC. This characteristic is a key defining feature between L3Cs and non-profits. The default distribution is by the percentage of ownership; however, members can contract otherwise within the operating agreement on how profits are distributed.

Transferability of member's interest

The ability for a member to transfer their interest or right to profit is often limited; however, members can contract otherwise within the operating agreement. A member's interest is separate from membership. This means that an individual can transfer their member's interest but remain a member of the L3C.

Federal income taxation

Because an L3C is a for-profit entity, it is not exempt from taxation. L3Cs are taxed the same as LLCs for federal income tax purposes. This means L3Cs can elect to be taxed as a sole-proprietorship/partnership, C-Corporation,

or even as an S-Corporation in some states. By default, an L3C with two or more members is taxed as a partnership while an L3C with one member is taxed as a sole proprietorship. Both of these elections are considered pass-through taxation because the profits/losses and thus taxes of a business are directly passed on to the members via their individual tax returns.

> A flow-through entity (FTE) is a legal entity where income "flows through" to investors or owners; that is, the income of the entity is treated as the income of the investors or owners. Flow-through entities are also known as pass-through entities or fiscally-transparent entities. Common types of FTEs are general partnerships, limited partnerships and limited liability partnerships. In the United States, additional types of FTE include S corporations, income trusts and limited liability companies.
>
> An income trust is an investment that may hold equities, debt instruments, royalty interests or real properties. It is especially useful for financial requirements of institutional investors such as pension funds, and for investors such as retired individuals seeking yield. The main attraction of income trusts, in addition to certain tax preferences for some investors, is their stated goal of paying out consistent cash flows for investors, which is especially attractive when cash yields on bonds are low. Many investors are attracted by the fact that income trusts are not allowed to make forays into unrelated businesses; if a trust is in the oil and gas business, it cannot buy casinos or motion picture studios.
>
> The names income trust and income fund are sometimes used interchangeably even though most trusts have a narrower scope than funds. Income trusts are most commonly seen in Canada. The closest analogue in the United States to the business and royalty trusts would be the master limited partnership. The trust can receive interest, royalty or lease payments from an operating entity carrying on a business, as well as dividends and a return of capital.

When taxed as a C-Corporation, the entity will pay corporate taxes before profit is distributed to members who will also be required to pay tax on their gains. In short, they are subject to double taxation. Prior to electing a taxation form, members of the L3C should consider the personal tax consequences of each election form.

Convertibility

It is possible to convert from an existing legal form of business entity to an L3C and vice versa. Tax implications and formality requirements differ between each legal form of business entity and the different obligations from state-to-state.

Legislation

The creation of L3C legislation is reliant on the establishment of a U.S. state statute. To create such a statute, legislation must be passed that amends the state's general limited liability company (LLC) law.

> Note: A business can operate as an L3C within a state that does not have an L3C statute by incorporating in a state that does have an L3C statute and filing as a foreign firm doing business.

Vermont was the first state to pass an L3C statute in April 2008 which effectively allowed for the L3C legal form to operate in every U.S. state, as well as internationally.

> L3C statutes currently exists in: Illinois, Louisiana, Maine, Michigan, Missouri, North Dakota, Rhode Island, Utah, Vermont, Wyoming, Puerto Rico, and the federal jurisdictions of the Crow Indian Nation of Montana and the Oglala Sioux Tribe. Legislation has been written for 26 additional U.S. states but has not yet been introduced.

In May, 2012, the IRS released proposed regulations that broaden the landscape of what constitutes an acceptable PRI by adding nine new examples of investments that would qualify, along with some general principles. An amendment to the Illinois L3C law that would allow for a more expansive description of the purposes for which

L3Cs can be created, consistent with the proposed examples of PRIs set forth by the IRS in 2012, unanimously passed the Illinois Senate on April 17, 2013, and has been referred to the Illinois House Rules Committee. The expanded clause would make Illinois the first state to authorize L3Cs whose purposes may reflect the whole range of statutorily sanctioned PRIs to include religious, scientific, and literary organizations. Legislation is also pending at federal level that will simplify the process for receiving IRS approval that an investment qualifies as a PRI.

> Previously, North Carolina authorized L3Cs. However, as of January 1st, 2014, the U.S. state no longer recognizes the L3C legal structure. North Carolina did away with the L3C structure mainly because lawmakers stated that a traditional LLC can be used for the same purpose. However, previously existing L3Cs incorporated in North Carolina can continue to use their designation, while entities wishing to operate as an L3C within North Carolina can incorporate within another U.S. state that recognizes an L3C structure while continuing to operate in North Carolina.

Funding

To reiterate, the initial inspiration for the L3C form was to create a way for foundations to meet donation requirements. However, beyond foundations, L3Cs see funding and investments from a variety of sources including trusts, endowments, pension funds, individual investors, corporations, other businesses, and even government entities. To simplify the understanding of how L3C funding traditionally flows, it is beneficial to break it into three segments.

Segment I: Investment from foundations for PRI

The IRS mandates that foundations direct 5% of their annual funds to charitable or educational purposes to keep their tax-exempt status. Traditionally this is achieved via grants to non-profit organizations; however, program-related investments (PRIs) serve as an alternative option and can be preferred as it creates the potential for a return on investment.

A PRI can be made to either a for-profit or non-profit entity. It can be performed as a loan, loan guarantee, equity purchase, or another investment form so long as it achieves a charitable purchase.

By definition, L3Cs must outline in their operating agreements how they will meet the provisions of IRS Treasury Regs.Sec.53.4944-3(a) which indicates the requirements for PRIs. However, because the IRS has not determined that all L3Cs have met PRI requirements, firms can receive a Private Letter Ruling (PLR) from the IRS to verify their status as qualified PRI recipients. Receiving a PLR is a costly and time-consuming endeavor.

However, receiving a PLR often opens up L3Cs to more PRI funding.

Segment II: Investment from corporations, businesses, and individuals

In addition to funding from PRIs, L3Cs may see funding come from corporations, businesses, and individuals. These parties are often seeking a higher return on investment than PRIs.

Similar to PRIs, this funding can be received in numerous forms including loans, loan guarantees, equity purchases, or any other investment vehicle form.

Note that for an L3C to sell securities, it will have to follow SEC guidelines to conduct a legal and proper sale.

Individual investors will also likely have to achieve accredited investor status as governed by the SEC. One exception to this requirement is through the 2012 JOBS Act, Regulation D, which allows for the public to purchase equity in private companies via crowdfunding.

Segment III: Funding from banks and financial institutions

The final segment for funding is through banks and financial institutions.

This type of financing is often done through loans which can be difficult for a new venture to receive due to a lack of credit history and limited assets that can be used as collateral. One option for receiving a loan with limited credit is to seek out a Small Business Administration (SBA) backed loan.

One benefit to this type of funding is that return on investment is usually set at a particular yield meaning these institutions take on risk but receive a capped return; however, in return for their risk and lack of upside reward they seek a liquidation preference.

Pros and cons

Since the creation of L3Cs, there have been both proponents and opponents to this legal form of business entity.[4] Below outlines several key arguments for both sides.

Pros
L3Cs can attract a large amount of funding from foundations and institutions that are less risk-averse than typical investors because there is limited yield expectation.
There is a simple filing process compared to other legal forms of business entities.
L3Cs are immediately recognized as brands with a socially beneficial purchase. People buy more frequently from businesses with a social mission. In 2020, 77% of consumers indicated that they are motivated to purchase from a company that is committed to "making the world a better place."
L3Cs mission may attract more employees. In 2020, 60% of employees indicated they would take a pay-cut to work at a firm that has a purpose-driven mission.
L3Cs have greater flexibility in determining the financial and non-financial rights of their owners as compared to corporations including benefit corporations.

Cons
The IRS has yet to officially confirm that all L3Cs qualify for PRIs. Thus, some foundations are hesitant to make financial commitments to L3Cs. To verify a firm can receive PRIs, L3Cs can obtain a Private Letter Ruling (PLR) from the IRS which verifies the firm's status as being an acceptable recipient of PRIs. Private Letter Rulings can take 12 to 18 months to be processed and average legal fees of over $50,000 along with a substantial IRS fee as well.
Many attorneys and lawmakers argue that L3Cs can perform the same functions that a well crafted LLC can do.
The number of states that have L3C statutes is still very limited which requires foreign firms to follow additional formalities to legally operate.
While not yet proven, some proponents of L3Cs theorize that foundations will preference low-yield PRIs to grants. Thus, charities that rely on grant money will be harmed in the process.

Examples of L3Cs

The types of businesses that can become L3Cs is broad and usually acceptable as long as it meets state statute requirements. Existing L3C businesses are in fields including but not limited to: alternative energy, food bank processing, media consulting, art funding, job creation programs, economic development, real estate, environmental remediation, and medical research. One example is SEEDR L3C, founded in 2008 in Atlanta to develop hardware, software, service, and policy solutions that help improve access to healthcare in Africa. In 2009, the Gates Foundation gave SEEDR L3C a $529,566 investment to fund the development of insulated containers for vaccine transport in developing countries. Today, SEEDR L3C's clients and funders include the US Centers for Disease Control & Prevention (CDC), Medecins Sans Frontieres (MSF), and UNICEF.

Non-judicial punishment

Non-judicial punishment is not to be confused with Extrajudicial punishment. In the United States Armed Forces, non-judicial punishment or NJP is a disciplinary measure that may be applied to individual military personnel, without a need for a court-martial or similar proceedings, such as for a W-2 WARRANT OFFICER.

In the United States Armed Forces, non-judicial punishment is a form of military justice that is authorized by Article 15 of the Uniform Code of Military Justice or UCMJ. Its rules are further elaborated on in various branch policies, as well as the Manual for Courts-Martial. NJP permits commanders to administratively discipline troops without a court-martial. Punishment can range from reprimand to reduction in rank, correctional custody, loss of pay, extra duty, or restrictions depending on rank of the imposing officer and receiving officer. The receipt of NJP does not constitute a criminal conviction. Rather, it is equivalent to a civil action, but is often placed in the service record of the individual. The process for it is governed by Part V of the Manual for Courts-Martial and by each service branch's regulations.

Non-judicial punishment proceedings are known by different terms among the services. In the Army and the Air Force, NJP is referred to as Article 15; in the Marine Corps it is called being "NJP'd", being sent to "Office Hours", or satirically among the junior ranks, "Ninja Punched". The Navy and the Coast Guard call NJP captain's mast or admiral's mast, depending on the rank of the commanding officer.

Hearing

Prior to imposition of NJP, the commander notifies the accused of the commander's intention to impose punishment, the nature of the misconduct alleged, supporting evidence, and a statement of the accused's rights under the UCMJ. All service members, except those embarked or attached to a vessel currently away from its homeport, have a right to refuse NJP and request a court-martial. If the accused does not accept the NJP, the NJP hearing is terminated, and the commander must make the decision of whether to process the service member for court-martial. If the accused accepts NJP, the accused can choose to have a hearing or waive said right. If a hearing proceeds, the accused may choose to be accompanied by a spokesperson. The accused may present evidence and witnesses to the commander. The commander must consider any information offered during the hearing and must be personally convinced that the service member committed misconduct before imposing punishment.

Extrajudicial punishment

Extrajudicial punishment is a punishment for an alleged crime or offense which is carried out without legal process or supervision by a court or tribunal through a legal proceeding. Extrajudicial punishment is often politically motivated, but even self-proclaimed or internationally recognized democracies have been known to use extrajudicial punishment under certain circumstances.

Although the legal use of capital punishment is generally decreasing around the world, individuals or groups deemed threatening—or even simply "undesirable"—to a government may nevertheless be targeted for punishment by a regime or its representatives. Such actions typically happen quickly, with security forces acting on a covert basis, performed in such a way as to avoid a massive public outcry and/or international criticism that would reflect badly on the state. Sometimes, the killers are agents outside the government. Criminal organizations, such as La Cosa Nostra, have reportedly been employed for such a purpose. Another possibility is for uniformed security forces to punish a victim, but under circumstances that make it appear as self-defense or suicide.

The former can be accomplished by planting recently fired weapons near the body, the latter by fabricating evidence suggesting suicide. In such cases, it can be difficult to prove that the perpetrators acted wrongly. Because of the dangers inherent in armed confrontation, even police or soldiers who might strongly prefer to take an enemy alive may still kill to protect themselves or civilians, and potentially cross the line into extrajudicial murder.

A forced disappearance or enforced disappearance occurs when a person is secretly abducted or imprisoned by a state acting as a polity, a political organization or by a third party with the authorization, support, or acquiescence of a state or political organization, followed by a refusal to acknowledge the person's fate and whereabouts, with the intent of placing the victim outside the protection of the law.

Extrajudicial punishment may be planned and carried out by a particular branch of a state, without informing other branches, or even without having been ordered to commit such acts. Other branches sometimes tacitly approve of the punishment after the fact. They can also genuinely disagree with it, depending on the circumstances, especially when complex intragovernmental or internal policy struggles also exist within a state's policymaking apparatus.

In times of war, natural disaster, societal collapse, or in the absence of an established system of criminal justice, there may be increased incidences of extrajudicial punishment. In such circumstances, police or military personnel may be unofficially authorized to severely punish individuals involved in looting, rioting and other violent acts, especially if caught in flagrante delicto, i.e., is caught red handed. This position is sometimes itself corrupted, resulting in the death of merely inconvenient persons, that is, relative innocents who are just in the wrong place at the wrong time.

--- END OF DISCLAIMER ---

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PART TWO

The Research Dossier

The verified record, corrections, and context — compiled from primary and secondary sources, each claim separated into fact, correction, or unverified.

Law-Concepts Research Brief — Adverse Possession, Seditious Conspiracy & Treason, L3C

Exhibit docs covered (`raw/`): `Squatting or Adverse possession.md` (93 KB, 561 lines) and `DISCLAIMER - Seditious Conspiracy & Treason via L3C formation.md` (52 KB, 287 lines) plus its `VERSION 1` variant (same topic; diff noted in §1.3). Educational-exhibit context: keep every word, test every claim. Method note: each claim below was checked against primary sources (statutes at uscode.house.gov / NY Senate / Cornell LII; court opinions at Cornell, CourtListener, Justia; AP reporting; NARA). Written 2026-10-13.

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1. CLAIMS / CONTENT MAP

Both documents are "patchwork" texts: long stretches of accurate, Wikipedia-grade reference prose with sovereign-citizen pseudo-law spliced in. The pattern matters for exhibition — the reliable parts give the pseudo-law its camouflage.

1.1 `Squatting or Adverse possession.md`

Lines (approx.) | Content | Verdict

*1–3 | *Ignorantia juris non excusat*, agnotology | Accurate reference material; thematically irrelevant to adverse possession*

*5–15 | "Adverse abandonment" (STB / 49 U.S.C. § 10903 / Bankruptcy Code § 1170 rail-line abandonment) | **Accurate but off-topic** — a real railroad-regulation term placed to make "adverse" do heavy lifting*

*17–37 | Adverse possession / acquisitive prescription / usucaption intro; padded digressions on common law, statutes, sovereign states, polities, cities, legislatures | Core definition **accurate** (elements, statute-of-limitations structure); the sovereign-state and "legal title cannot be acquired in an extralegal jurisdiction" (l.41) padding is thematic seeding for the sovCit use*

*39–69 | General doctrine, Roman law, Limitation Act 1623, *nullum tempus occurrit regi* (government land immune), Torrens systems | **Accurate textbook material***

*71–103 | England & Wales: Limitation Act 1980, LRA 2002 sch. 6, *JA Pye (Oxford) v Graham*, *Best v Chief Land Registrar* | **Accurate** (UK law is correct as stated)*

*105–151 | US disseisor requirements, additional elements, **2008 NY amendment** (l.127–133), *Hudson Square Hotel* air-rights holding, quiet title, abutters | Mostly **accurate**; see §2.1 for the NY specifics it gets right and the Savannah River claim it garbles (l.151 — §3.8)*

*153–156 | Louisiana acquisitive prescription, Civil Code art. 3473/742 structure (10-yr good-faith/just-title; 30-yr without) | **Accurate***

*157–169 | "Squatter's rights" defined; tacking/privity; clock resets; England LASPO s.144 vs adverse possession | **Accurate** — this is the single most relevant passage for the NY squatter controversy (§2.1.4)*

*171–187 | Utilitarian justifications; IP-law extension scholarship | **Accurate***

*189–329 | **Fiat money** (≈40% of the doc): China/jiaozi, New France playing-card money, Bretton Woods, Nixon shock, money creation, inflation debates | Accurate reference material but **entirely off-topic**; included to frame currency/tax grievances*

331–357 | "See also" list (Preemption Act of 1841, easement, lien, etc.) | Navigation stub

*359–513 | Philippine acquisitive/extinctive prescription (Arts. 1106–1155); Roman *usucapio* mechanics; **Rabbinic-law usucaption (Bava Bathra 3:1)** incl. Ottoman-era *mülk/kharaj* custom | **Accurate** as comparative-law material; again off-topic to NY*

Where it veers: subtly. This doc contains no explicit pseudo-legal demand — its role is to normalize the vocabulary ("possession is nine-tenths of the law," l.359; government-land immunity; "squatter's rights") that the other documents in the workspace (e.g., *NOTICE OF RESTORATION OF LENAPEHOKING*) leverage for land-reclamation claims. The nearest thing to an asserted claim is the worked example that 15 years + 20 years = 35 years to title (l.161) — arithmetically fine, legally misleading in NY (see §3.2), and the fiat-money excursus's framing ("the United States is bankrupt"-adjacent themes live in the DISCLAIMER doc, not here).

1.2 `DISCLAIMER - Seditious Conspiracy & Treason via L3C formation.md`

Lines (approx.) | Content | Verdict

*1–7 | Title; headline framing of 18 U.S.C. § 2384 and Art. III § 3 | Headline **accurate on both statutes** (the one genuinely solid legal passage — see §4); framing is a warning-as-ambition: the doc advertises the crimes its own movement risks*

*9 | "The U.S. Secretary of State is the 'Archivist' of legal titles of 'The People', i.e., the 'Beneficiaries' of the Estate Trust … domiciled in Washington, D.C." | **Pseudo-law.** Classic sovereign-citizen mythology (FBI-listed indicators; §1.4). The actual Archivist of the United States heads NARA (44 U.S.C. § 2102); the Secretary of State has no custodial role over "titles of The People," and no "Estate Trust" exists in law*

*13 | "I: Philomen-Anabelle: McFee© … am a **Foreign Sovereign** operating within the Territorial United States … owed **The Law of Peace, pursuant to Department of the Army Pamphlet 27-161-1**" | **Pseudo-law.** This is the sovCit "Mandatory Notice" template, nearly verbatim (§1.4). DA Pam 27-161-1 is a real DoD treatise — *International Law, Vol. I: The Law of Peace* (1979) — governing the **U.S. military's conduct in foreign affairs/occupied territory**. It confers no personal immunities on civilians and has never been so held in any court*

*15 | Demand for refund of "malappropriated SALT taxes"; commercial liability under 18 U.S.C. §§ 2333, 1341, 1342 | § 2333 is the **civil remedy for victims of international terrorism**; § 1341/1342 concern postal fraud/obstruction — none creates a tax-refund cause of action. SovCit boilerplate (same trio appears in the von Reitz "mandatory notice" templates circulating online)*

*17, 109, 113–117 | "Political status … procedurally corrected"; notices deposited with USPS "in its capacity as universal receiver"; "in rem admiralty proceedings … out of New York Harbor's Port Authority"; "UN regional member state courts"; 28 U.S.C. § 1442(d)(3) | **Pseudo-law.** The admiralty/UN-court theory is a sovereign-citizen staple. § 1442 is the federal-officer **removal** statute; subsection (d)(3) merely defines "law enforcement officer" for removal purposes and confers no substantive rights or immunities*

*19–107 | NY public-benefit corporations / public authorities: NY Const. art. X § 5, *City of Rye v. MTA*, *Schulz v. State*, PACB, Robert Moses, ABO 2018 stats (47 state / 531 local authorities), eminent domain (Grotius, *Berman*, *Midkiff*, *Kelo*) | **Substantially accurate** reference material (the best-researched section) — deployed here to build the "I have no contractual obligations to any NY public-benefit corporation" claim (l.21), which is legally meaningless: statutes bind regardless of personal consent*

*49 | "…sue the United States … which will never provide remedy because **the United States is bankrupt**" | **False** — gold-standard sovCit shibboleth; the U.S. pays Court of Federal Claims just-compensation judgments routinely (Tucker Act, 28 U.S.C. § 1491)*

*51 | "In the United States, a 'person' is defined as a 'foreign state' … an 'individual' is defined as an artificial 'federally chartered entity'" | **False** — inversion of the ordinary meanings; in federal statutes "person" *includes* individuals (e.g., 1 U.S.C. § 1), and this specific definition pair appears in no statute*

*59–61 | IRS and national banks "do not have regulatory authority to file liens in the several U.S. States"; IRS non-compliance = "counterfeiting securities"; state law governs prosecution | **False** — tax-protester boilerplate; 26 U.S.C. §§ 6321, 6323 create federal tax liens that are properly filed state-side and enforceable*

*107–151 | "INNER-standing the … dual justice system"; *Yates v. Village of Hoffman Estates* as "judge loses jurisdiction" authority; Fed. Res. Act § 16 / 12 U.S.C. § 411 "elastic currency"; "waiver of immunity" string-cite (*Luckenbach v. The Thekla* etc.); "Tax-Exempt No. C40468385"; "repatriated W-2 WARRANT OFFICER, deported U.S. Citizen"; ©-name punctuation | **Pseudo-law throughout.** *Yates* held only that judicial immunity doesn't cover intentional torts outside judicial function — it does **not** void orders for alleged legal error. The immunity string-cites are classic non-authority padding. The "tax-exempt organization" tradename for a natural person, the© stylized name, and the "W-2 warrant officer" persona are sovCit indicators (FBI: misuse of copyright-of-name, fictitious financial instruments)*

*149–287 | **HYBRID L3C explainer**: definition, Robert Lang origin, PRI mechanics (Treas. Reg. § 53.4944-3(a)), formation, member-managed vs manager-managed, taxation, Vermont 2008 first statute, state list, NC repeal 2014, SEEDR L3C example, pros/cons tables | **Substantially accurate** (a faithful Wikidata/Wikipedia-grade summary) — with two errors: the claim that Vermont's statute "allowed the L3C legal form to operate in **every** U.S. state" (false; see §3.6) and "HYBRID L3C Defined: The **default United States corporate structure**" (l.151 — false; the default business structure is the ordinary LLC; only ~1,700 L3Cs existed nationwide by 2020, by the doc's own figures)*

1.3 The VERSION 1 variant (`…VERSION 1.md`, 50 KB)

Same skeleton; header is plain "DISCLAIMER" (not "ADMINISTRATIVE"); the declarant is "I: Claudia-Teresa: Valencia© for VALENCIA, CLAUDIA TERESA" instead of McFee; it addresses NYC's Corporation Counsel (Steven Banks) with a page of accurate NYC Law Department description; and it **lacks** the McFee variant's NY public-authority block and L3C explainer, but contains the same Foreign Sovereign / Law of Peace / 18 U.S.C. 2333/1341/1342 template, the same Yates/Luckenbach pseudo-authorities, and the same "Restoration, Reclamation and Restitution" demands. I.e., it is an earlier, shorter cut of the same form letter — evidence the template circulates with plug-in names.

1.4 SovCit indicator cross-reference (FBI / court findings)

The "Foreign Sovereign" + "Estate Trust beneficiaries" + "Archivist of titles" + "Law of Peace / DA Pam 27-161-1" cluster is documented sovereign-citizen boilerplate:

- FBI Law Enforcement Bulletin, *"Sovereign Citizens: A Growing Domestic Threat to Law Enforcement"* (Sept. 2011) — lists "paper terrorism" (fraudulent liens, bogus financial instruments), copyrighting one's name, and fictitious "foreign sovereign" status claims among movement indicators.
- Courts apply these labels to near-identical texts. In *Wildervoorn-Doomes*-type dismissals, e.g. **Marcantel v. United States, No. 3:23-cv-00180 (M.D. La. 2023)** (magistrate's report), the

plaintiff filed "vessels doing business as [Name] … publishing MANDATORY NOTICE that they are Foreign Sovereigns … not subject to Territorial or Municipal United States law and owed The Law of Peace, Department of the Army Pamphlet 27-161-1 … 18 USC 2333" — **sentence-for-sentence the same template** as lines 13–15 of the DISCLAIMER doc. The court found the filings "frivolous and without merit," citing the standing rejection of sovereign-citizen theories.

- The Anna von Reitz "Mandatory Notice" templates (annavonreitz.com) circulating in the movement contain the identical "Foreign Sovereigns … owed The Law of Peace, Department of the Army Pamphlet 27-161-1, from all Territorial and Municipal Officers and employees who otherwise have no permission to approach or address them … 18 USC 2333 18 USC 1341 and 1342" language — the source family of the exhibit text.
- Additional markers present in the doc and on FBI lists: punctuation stylings ("Philomen-Anabelle: McFee©"), a fictitious tax-exempt number, "secured party"/estate-trust beneficiary framing, USPS-as-notary/universal-receiver myth, and refusal-of-consent-to-contract ("adhesion contracts") rhetoric.

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2. THE RECORD — verified law with citations

2.1 Adverse possession in New York (RPAPL §§ 501–541)

Statutory frame. Article 5 of the Real Property Actions and Proceedings Law ("RPAPL") governs: § 501 (definitions), §§ 511–512 (adverse possession **under written instrument/judgment** — "color of title"), §§ 521–522 (adverse possession **not** under written instrument), § 531 (landlord-tenant relation), § 541 (tenants in common), § 543 (boundary-line acts).

The statutory period is 10 years. RPAPL § 501(2) ties title to the statute of limitations in CPLR § 212(a) — an action to recover real property must be commenced within **ten years**; when it expires (and the occupancy has been adverse, under claim of right, open and notorious, continuous, exclusive, and actual), title vests in the adverse possessor.

Elements. The classic five-element formulation, restated by the Court of Appeals in *Walling v. Przybylo*, **7 N.Y.3d 214 (2006)**: possession must be (1) **hostile and under claim of right**, (2) **actual**, (3) **open and notorious**, (4) **exclusive**, and (5) **continuous for the statutory period** (citing *Belotti v. Bickhardt*, 228 N.Y. 296 (1920); *Van Valkenburgh v. Lutz*, 304 N.Y. 95 (1952)). Proof is by **clear and convincing evidence** (*Ray v. Beacon Hudson Mountain Corp.*, 88 N.Y.2d 154 (1996)).

***Walling v. Przybylo* and the 2008 amendments.** *Walling* held that an adverse possessor's **actual knowledge** of the true owner does not, by itself, defeat the "claim of right" element — the Wallings won title to a strip they knew (from a 2004 survey) belonged to the Przybylos, based on 18+ years of mowing, landscaping, and construction across the mistaken boundary. The Legislature reacted in 2008 (effective **July 8, 2008**, L. 2008, ch. 269), amending RPAPL Article 5 to:

- redefine **"claim of right"** as "a **reasonable basis for the belief** that the property belongs to the adverse possessor" (§ 501(3)) — codifying a good-faith-style requirement that overrules *Walling* for claims accruing after the amendment;
- deem **"de minimis non-structural encroachments"** (fences, hedges, shrubbery, plantings, sheds, non-structural walls) and **lawnmowing or similar maintenance** across a boundary line "**permissive and non-adverse**" per se (§ 543(1)–(2));
- tighten §§ 511/512 (written-instrument claims: the instrument must actually describe the land, and possession must be of the whole described premises, with the requirements expressly stated in § 512(1)–(6)).

Retroactivity was limited: the amendments apply to claims **filed on or after July 8, 2008**, but courts hold title **vests under the law in force when the prescriptive period completed**, so pre-2008-vesting claims are measured by the old standard (*e.g.*, Fourth Department unconstitutionality-of-retroactive-application analysis; First Department, June 30, 2016, applied the same vesting rule, discussed next).

***Hudson Square Hotel, LLC v. Stathis Enterprises, LLC*, 2016 NY Slip Op 05232 (1st Dep't, June 30, 2016)** — the case summarized (mostly accurately) at lines 129–133 of the squatting doc: title vested when the plaintiff "satisfied the requirement of the statute in effect at the relevant time"; an encroachment **on the land** suffices — the possessor need not physically occupy the air above — and "**[w]ith title to land come air rights**," so the plaintiff acquired the (more valuable) air rights derivatively. *Caveat for accuracy:* later stages of the litigation (*Stang LLC v. Hudson Square Hotel*, Sup. Ct. N.Y. Cnty. 2016) **disqualified the plaintiff's counsel and vacated the 2013 conveyance** obtained by the adverse-possession winner, so the air-rights dictum should be exhibited as a holding later complicated by attorney-misconduct litigation.

Recent squatter-coverage controversy and the 2024 statutory fix. Through the early 2020s, NYC (especially Queens) and Long Island saw widely covered cases of strangers occupying homes; public furor centered on the (largely mythical) idea that **30 days of occupation converts a squatter into

a "tenant"** whom police will not remove. In fact, the 30-day figure comes from the definition of *tenant/roommate* status in RPAPL § 711 (possession 30 consecutive days → removable only by court process), while squatters have long been removable under § 713(3) (ten-day notice to quit) — a distinction courts already drew (*Paulino v. Wright*). Media/political pressure produced the **FY 2025 budget fix signed by Gov. Hochul on April 20, 2024**: RPAPL § 711 was amended to state "**A tenant shall not include a squatter**," defining a squatter as one "who enters onto or intrudes upon real property without the permission of the person entitled to possession, and continues to occupy the property without title, right or permission," with § 713 controlling in conflicts. Companion bill S8866–S8869 (self-help eviction carve-outs, law-enforcement removal, criminal-trespass clarification) were introduced but **not** enacted as of writing. **Key exhibit point:** the 2024 amendment changed **eviction procedure only** — it did not touch the 10-year RPAPL Article 5 requirements for acquiring title by adverse possession, which remain as amended in 2008.

2.2 Seditious conspiracy — 18 U.S.C. § 2384

Text/elements. "If two or more persons in any State or Territory, or in any place subject to the jurisdiction of the United States, conspire **to overthrow, put down, or to destroy by force** the Government of the United States, or **to levy war** against them, or **to oppose by force the authority thereof**, or **by force to prevent, hinder, or delay the execution of any law** of the United States, or **by force to seize, take, or possess any property** of the United States contrary to the authority thereof, they shall each be fined under this title or imprisoned **not more than twenty years**, or both." (18 U.S.C. § 2384; enacted 1861, ch. 100; current ch. 115.) Elements per standard jury instructions (*U.S. v. Abdel Rahman*, S.D.N.Y. 1995; D.D.C. 2022 instructions): (1) two or more persons **agreed** to accomplish one of the statutory objects; (2) the conspiracy was formed or pursued in the U.S. or a place subject to its jurisdiction; (3) the defendant **knowingly joined** with intent to further the unlawful object. **No overt act need be proved** (unlike § 372 or ordinary § 371 conspiracies charged with an overt-act requirement), and **success is irrelevant** — the agreement itself is the crime; force is an ingredient of the object, not of its execution. The statute survives First Amendment challenge because it punishes agreements to use **force**, not advocacy (*United States v. Rahman*, 189 F.3d 88, 124–32 (2d Cir. 1999), applying *Brandenburg v. Ohio*); "oppose by force" requires force against the government's authority, not mere opposition to particular officials (*U.S. v. Rodriguez*, 803 F.2d 318 (7th Cir. 1986) — Treason Clause does not limit § 2384).

Modern applications.

- ***United States v. Rhodes* (Oath Keepers), D.D.C. No. 22-cr-15 (APM).** Nov. 29, 2022: founder Stewart Rhodes and Florida chapter leader Kelly Meggs — **first seditious-conspiracy convictions in decades** — plus Harrelson, Watkins, and Caldwell at a second trial; jury special verdict found the objects "to oppose by force the authority of the Government of the United States" and "to use force to prevent, hinder, or delay the execution of any law." Rhodes sentenced to 18 years (Sept. 2023) with a domestic-terrorism enhancement; sentences later partially reduced before the 2025 commutations.
- ***United States v. Tarrio* (Proud Boys), D.D.C. No. 21-cr-175 (TJK).** May 4, 2023: Enrique Tarrio, Ethan Nordean, Joseph Biggs, and Zachary Rehl convicted of seditious conspiracy (Pezzola acquitted of sedition, convicted of other felonies) — the third J6 sedition trial; charges survived dismissal motions (*U.S. v. Nordean*, 602 F. Supp. 3d 24 (D.D.C. 2022): the "authority" and "execution" clauses cover conspiracies to obstruct the Twelfth Amendment/Electoral Count Act count **wholesale**, which is effectively their only application).
- ***Whitmer-kidnapping plot* (2020).** Charged under 18 U.S.C. § 1201(c) (kidnapping conspiracy) and § 2332a (WMD) — **not** § 2384, a point exhibits often get wrong. Ty Garbin and Kaleb Franks pleaded guilty; Daniel Harris and Brandon Caserta were **acquitted** (Apr. 8, 2022); Adam Fox and Barry Croft hung at trial one, were convicted at retrial (Aug. 23, 2022; Fox 16 yrs, Croft 19⅔ yrs, affirmed 6th Cir. 2025); separate Michigan state convictions (Bellar, Morrison, Musico) were later overturned on appeal (2026). The plot shows the seditious-agreement pattern without a § 2384 charge.
- **History/rarity.** Enacted 1861; used against Confederate irregulars and the 1943 *Haupt* Nazi-sabotage-era prosecutions; ~1950s *Lebron/Rahman* prosecutions; then decades of disuse until January 6 — roughly **a dozen federal defendants total convicted of § 2384** since WWII before the 2022 verdicts. The AP's characterization ("rarely used Civil War-era charge") is the consensus.

2.3 Treason — U.S. Const. art. III, § 3

Text. "Treason against the United States, shall consist **only** in levying War against them, or in adhering to their Enemies, giving them Aid and Comfort. No Person shall be convicted of Treason unless on the **testimony of two Witnesses to the same overt Act**, or on **Confession in open Court**. The Congress shall have Power to declare the Punishment of Treason, but no Attainder of Treason shall work Corruption of Blood, or Forfeiture except during the Life of the Person

attainted."

Verified doctrine.

- The Constitution **limits** treason; Congress cannot expand it (*Cramer v. United States*, 325 U.S. 1 (1945) — "the treason paradigm was written to exclude 'constructive' treasons"); conviction requires proof of the defendant's **own** overt act.
- ***Levying war.*** *Ex parte Bollman*, 8 U.S. (4 Cranch) 75 (1807) (Marshall, C.J.): assembling with intent to overthrow by force can levy war; mere conspiracy to levy war cannot — hence the separate **statutory** crime of seditious conspiracy (§ 2384) to fill the gap.
- ***Aid and comfort*** requires an declared **enemy** (war or legally recognized enemy) and overt acts; *Cramer* and *Kawakita v. United States*, 343 U.S. 717 (1952) mark the outer limits.
- **Rarity.** Federal treason prosecutions are vanishingly rare — the Supreme Court has decided only six treason cases in U.S. history; the last federal conviction was **Tokyo Rose / Iva Toguri D'Aquino (1949)** (pardoned 1977); *Kawakita* (1952) was the last Supreme Court treason case. Modern domestic-extremist violence is prosecuted under § 2384, material-support (18 U.S.C. § 2339A/B), and murder/terrorism statutes — **never** Art. III treason, because of the two-witness rule and the "war" requirement.
- **Penalty.** Congress set the punishment by statute, 18 U.S.C. § 2381: death, or imprisonment **not less than five years** and a fine of at least $10,000, plus incapacity to hold office — the exhibit doc's "Death or minimum 5 years" matches § 2381, and its "only crime defined in the Constitution" line is correct.

2.4 L3C — the low-profit limited liability company (nothing exotic)

- **What it is:** an ordinary LLC whose articles must state that its **significant purpose** is one or more **charitable or educational purposes**, that no other purpose (income/appreciation) is a **significant** purpose, and that it is not formed for political or legislative purposes — tracking **Treas. Reg. § 53.4944-3(b)** (the private-foundation **program-related investment (PRI)** test, stemming from the Tax Reform Act of 1969's 5% payout regime). Members keep LLC limited liability; the entity is **taxed like any LLC** (pass-through by default; C- or S-election available); it is **not** tax-exempt.
- **Origin:** conceived by **Robert M. Lang, Jr.** (Mary Elizabeth & Gordon B. Lang Foundation, NY) with the Americans for Community Co-operation; first statute **Vermont, April/May 2008** (Vt. Stat. Ann. tit. 11, §§ 3001(2)(C), 3312), followed by Michigan (2008), Wyoming, Utah, Illinois (2009), North Carolina (2010), Louisiana, Maine, North Dakota, Rhode Island, Missouri,

and the Crow Tribe of Montana and Oglala Sioux Tribe (tribal codes); Puerto Rico also enacted. **North Carolina repealed** retroactively effective Jan. 1, 2014. Adoption peaked around a dozen-plus jurisdictions; the doc's state list matches this record.

- **The IRS has never certified the form.** The IRS declined to issue blanket guidance that every L3C automatically qualifies as a PRI recipient; any particular investment is tested case-by-case, and foundations commonly seek a costly **private letter ruling** (often cited at $25–50k+ and 12–18 months). This uncertainty — plus profit-motivated investors' resistance to the "no significant profit purpose" cap — is why the form never scaled (≈711 L3Cs in 2013; ≈ 1,700 by 2020, per the doc's own figures, citing the L3C ecosystem surveys). Nothing about an L3C affects **personal** legal obligations: it confers no sovereignty, no tax immunity, and no exemption from state law. Forming one does not separate a natural person from statutes.

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3. CORRECTIONS — specific statements that are legally wrong

Each item: **doc claim → correct rule + citation.**

1. **"The U.S. Secretary of State is the 'Archivist' of legal titles of 'The People' … Beneficiaries of the Estate Trust" (DISCLAIMER l.9).** No such office or trust exists. The Archivist of the United States heads the National Archives and Records Administration (44 U.S.C. § 2102) and holds **government records**, not titles on behalf of citizens. Individuals are not beneficiaries of any federal "Estate Trust." Listed sovereign-citizen mythology (FBI LEB 2011; dismissed as frivolous in *Marcantel* (M.D. La. 2023)).

2. **"I am a Foreign Sovereign … owed The Law of Peace, pursuant to Department of the Army Pamphlet 27-161-1, from all Territorial and Municipal Officers" (l.13).** DA Pam 27-161-1, *International Law, Vol. I: The Law of Peace* (1979), is an internal DoD treatise on the law-of-peace aspects of **military foreign affairs**; it grants no status, immunity, or right to civilians, and no court has ever recognized such a claim. U.S. persons remain fully subject to federal and state law (Fourteenth Amendment; *Afroyim v. Rusk*, 387 U.S. 253 (1967), on the indissolubility of citizenship absent voluntary renunciation under 8 U.S.C. § 1481(a)).

3. **"…damages pursuant to 18 U.S.C. 2333, 18 U.S.C. 1341 and 1342" (l.15).** § 2333(b) provides a civil action only for **U.S. nationals injured by international terrorism** (and 2018's § 2333(d) targets financiers of terrorism); §§ 1341–1342 criminalize mail fraud and postal obstruction — none creates a tax-refund or "trespass" damages action. Correct vehicle for a takings claim

against the U.S.: the **Tucker Act**, 28 U.S.C. § 1491, in the Court of Federal Claims.

4. **"…sue the United States … a course of action which will never provide remedy because the United States is bankrupt" (l.49).** False. The U.S. is not bankrupt and pays judgments: Court of Federal Claims judgments are paid from the Judgment Fund (31 U.S.C. § 1304). The "US is bankrupt/1933" theory is uniformly rejected (e.g., sovCit-dismissal case law collected in *Marcantel*).

5. **"In the United States, a 'person' is defined as a 'foreign state' and owner of a vessel, and an 'individual' is defined as an artificial 'federally chartered entity'" (l.51).** Inverted and fabricated. 1 U.S.C. § 1: "person" and "whoever" "include corporations, companies, associations, firms, partnerships, societies, and joint stock companies, as well as **individuals**." No federal statute defines "individual" as a corporation.

6. **"National banking associations do not have regulatory authority to file liens in the several U.S. States; as is also the case for the Internal Revenue Service" (l.59).** The IRS files **notices of federal tax lien** in state recording offices as a matter of routine law: 26 U.S.C. § 6321 (lien arises), § 6323 (perfection by filing), § 6323(f) (place of filing — state or federal). Banking regulators have independent lien/supervisory powers (12 U.S.C. § 1821(d)).

7. **"IRS … delinquent taxes … are counterfeiting securities of the United States" (l.61).** False, and self-defeating: counterfeiting "securities of the United States" is itself a crime (18 U.S.C. § 471 et seq.); IRS assessments, liens, and levies are lawful exercises of Subtitle F, 26 U.S.C. §§ 6201, 6321, 6331.

8. **"…Georgia lost an island in the Savannah River to South Carolina in 1990, when South Carolina had used fill from dredging … Since Georgia knew of this yet did nothing … the U.S. Supreme Court … granted this land to South Carolina" (Squatting doc l.151).** Wrong in mechanism. *Georgia v. South Carolina*, 497 U.S. 376 (1990) awarded the **Barnwell Islands to South Carolina** based on South Carolina's long exercise of sovereignty (taxing, policing, prosecuting there) — i.e., **Georgia lost**, but via prescription/acquiescence doctrine, not because South Carolina dumped fill. The **dredge-fill lands (Denwill Plantation, Horseshoe Shoal) were awarded to Georgia** because the Corps' works made the change **avulsive** (avulsion does not move a boundary), over South Carolina's exception. (The Treaty of Beaufort's islands-to-Georgia default was applied to *new* islands per the 1922 *Georgia v. South Carolina*, 259 U.S. 572, construction.)

9. **"In 2008 … the New York State Legislature amended and limited … adverse possession. Prior to

the 2008 amendment, all that was required was a showing that the possession constituted an actual invasion of or infringement upon the owner's rights" (l.127).** Directionally right but imprecise: the pre-2008 test was the five *Van Valkenburgh/Belotti* elements, and *Walling v. Przybylo*, 7 N.Y.3d 214 (2006), specifically held knowledge of true ownership no bar. The 2008 chapter 269 amendments added the reasonable-basis "claim of right" (§ 501(3)) and the § 543 per-se-permissive de minimis/maintenance rules, effective July 8, 2008, applying to claims filed on or after that date, with pre-2008-vesting claims governed by prior law.

10. **"Approximately eight years after the 2008 amendment, on 30 June 2016, the … First Department … determined … how the First Department would treat claims … where title had vested prior to 2008 … if title vested … before the 2008 amendment, a plaintiff would have lawfully acquired title by satisfying the pre-amendment standard" (l.129).** Accurate as to the vesting rule as stated in *Hudson Square Hotel* (1st Dep't 2016), but the exhibit should carry the caveat that the judgment was later entangled in the *Stang LLC v. Hudson Square Hotel* misconduct litigation (counsel disqualified; conveyance vacated), so it should not be showcased as a clean win.

11. **"HYBRID L3C Defined: The default United States corporate structure" (DISCLAIMER l.151) and "Vermont was the first state to pass an L3C statute in April 2008 which effectively allowed for the L3C legal form to operate in every U.S. state" (l.219).** Both false. The L3C exists only in the ~12 enacting jurisdictions (plus tribal codes and Puerto Rico); elsewhere it is a foreign (out-of-state) entity that must register to do business — it does not thereby "operate in every U.S. state." The **default** U.S. business structure is the ordinary LLC (or sole proprietorship for individuals); L3Cs number only in the low thousands nationally.

12. **"an L3C cannot seek to accomplish any political or legislative purposes" (l.183, as a statement of Treas. Reg. § 53.4944-3(a)).** Mis-transcribed: the third regulation prong is that no significant purpose of the investment may be the production of income **or appreciation** (and, for the charitable-purpose prong, that the purpose cannot be trade/business or political purposes for the *foundation*'s test); the doc's rendering conflates the LLC-purpose clause of state statutes (e.g., Vt. § 3312, Ill. 805 ILCS 180/37-10) with the regulation. Cite § 53.4944-3(b)(1)–(3) for the actual test.

13. **Header framing: "Treason … Requires aid to a declared enemy nation … Death or minimum 5 years" (DISCLAIMER l.5).** The penalty line is right (18 U.S.C. § 2381), but "aid to a declared

enemy **nation**" is too narrow/loose: the Constitution requires aid and comfort to "Enemies" — courts read this as parties with whom the U.S. is in **declared or open war** (not necessarily a nation; cf. *Kawakita*). Also omitted: the **two-witness/same-overt-act** rule (art. III, § 3, cl. 1), which is the operative constraint and the reason the doc's implied linkage — "forming an L3C might expose me to treason" — is fantastical (§ 3.14).

14. **Implicit thesis of the disclaimer doc — that declaring oneself a "Foreign Sovereign" and forming an L3C/tradename structure could implicate "Seditious Conspiracy & Treason via L3C formation," or conversely shield one from it.** Neither. Seditious conspiracy requires an **agreement by two or more persons to use force** against the U.S. government (18 U.S.C. § 2384); treason requires **levying war or aiding enemies** proved by two witnesses to the same overt act (art. III, § 3). Paper filings, sovCit notices, and entity formation constitute neither; they merely waste court resources and, if pursued as liens/filings to obstruct, can themselves trigger prosecution under different statutes (e.g., 18 U.S.C. § 1521 — false liens against federal officers; § 875 — threats).

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4. WHAT'S WORTH KEEPING — accurate passages worth preserving

Squatting or Adverse possession.md:

- l.45–53 — general doctrine: ejectment, statutes of limitations, the five common-law elements, chattel adverse possession (works of art) — clean textbook summary.
- l.63–69 — English lineage: Limitation Act 1623, real-action cutoffs, *nullum tempus occurrit regi* and government-land immunity — historically accurate and useful context.
- l.73–103 — England & Wales modern law: LRA 2002 sch. 6 procedure (10-year application, notice, counter-notice, two-year rule), *Pye v Graham* margin-of-appreciation holding, *Best v Chief Land Registrar* (criminal squatting ≠ bar to title) — accurate comparative law.
- l.109–123 — US disseisor requirements + additional elements (color of title, claim of right, Maine Doctrine, taxes) — accurate general US law.
- l.127–133 — the 2008 NY amendments narrative and *Hudson Square Hotel* description (see §3.9–10 caveats) — this is the exhibit's NY-relevant core; worth keeping with corrected citations.
- l.159–163 — "squatter's rights" has **no precise legal meaning**; the clock-reset example; tacking/privity — the most valuable passage for the exhibit's squatter-coverage section, and exactly what the 2024 § 711 amendment clarified.
- l.175–183 — the four utilitarian justifications (title-curing, defect-curing, productive use,

personhood/efficiency) — good scholarship summary.

- l.371–457 — Philippine acquisitive/extinctive prescription — accurate comparative material if the exhibit keeps comparative scope.

DISCLAIMER — Seditious Conspiracy & Treason via L3C formation.md:

- l.3–7 — the § 2384 / art. III § 3 headline block: statute numbers, penalties, "crime is the agreement itself," First Amendment line ("protects criticism, not plans to attack"), evidence types — genuinely accurate and useful.
- l.21–33 — NY public-benefit-corporation law: NY Const. art. X § 5; *City of Rye v. MTA*, 24 N.Y.2d 627 (1969); *Schulz v. State*, 84 N.Y.2d 231 (1994); *Wein v. State*; ABO 2018 figures (47 state / 531 local authorities; $160.4B debt) — accurate and well-sourced.
- l.35–45 — eminent domain primer: Grotius' *dominium eminens*, *Berman*, *Midkiff*, *Kelo*, just compensation/severance-damages mechanics — accurate.
- l.153–167, 187–213, 227–259 — the L3C explainer: definition, Lang origin, PRI mechanics (§ 53.4944-3), PLR costs, funding segments, SEEDR example — keep as the "what an L3C actually is" section (correct the two errors in §3.11–12).
- l.263–287 — L3C pros/cons tables (PLR cost, IRS non-confirmation, "a well-crafted LLC can do the same") — the honest critique that undercuts the doc's own exotic framing.

VERSION 1 variant: the NYC Corporation Counsel / Law Department description (accurate, 1849 charter origin, division list) is the only unique material worth preserving.

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5. IMAGES

Downloaded to `/app/data/workspaces/fictiv/images/` and recorded in `/app/data/workspaces/fictiv/images/manifest.json` (new file; appends nothing — none existed):

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us-code-law-book | us-code-law-book.jpg | Printed United States Code volume (Title 18 sits in the US Code; § 2384 is in Title 18) | CC BY-SA 3.0 (Tony Webster)

All four files verified as real JPEGs on disk (magic-byte check) — 3.6 MB / 3.1 MB / 5.7 MB / 1.9 MB.

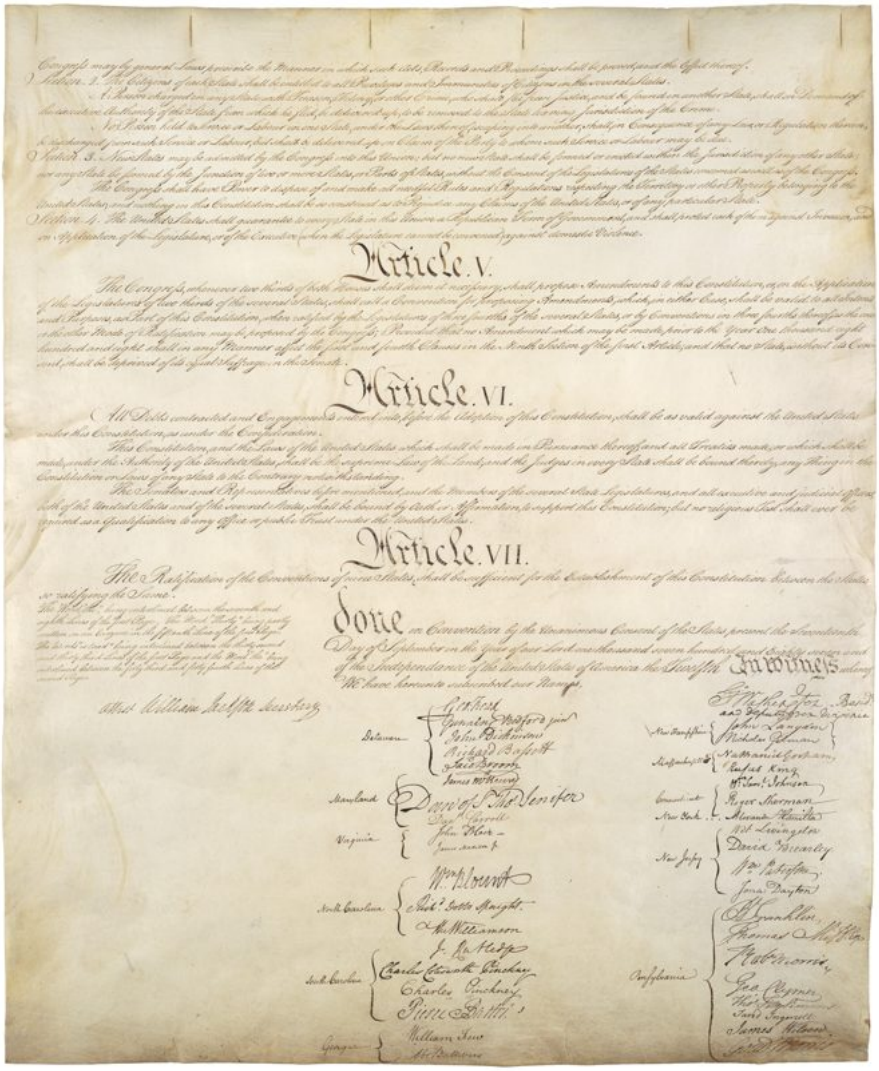
A fifth slot is available if a portrait of a § 2384 defendant is desired, but respectful-exhibit considerations counsel against booking-photo reuse; the four above cover the requested categories

(Constitution page, homestead/land photo, courthouse/gavel, US Code volume).

PART THREE

The Image Record

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