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April 19, 2022

Via First Class Mail & Email- eoclass@irs.gov

Special Agent Brandon Kutz Department of the Treasury Internal Revenue Service 4330 Watt Avenue, Room 216 Mailstop 4510 Sacramento, CA 95821

Re: Davis Vanguard

Dear Special Agent Kutz:

As detailed in the material already submitted, the Davis Vanguard (the "Vanguard"), Tax ID 46-3013126, continues to violate the prohibition of 26 C.F.R. § 1.501 by publishing statements on its website supporting the campaign of prospective Yolo County District Attorney candidate Cynthia Rodriguez. The Vanguard continues to publish partisan, campaign-related statements of its own staff and publishes the statements of others supporting Ms. Rodriguez's campaign. It is worthy to note that Cecilia Escamilla-Greenwald, who is both the Secretary and member of the Vanguard's editorial board and wife of the Vanguard Executive Director, David Greenwald, has not only endorsed the candidate publicly but has hosted a fundraiser, both are listed on the candidate's Facebook:

https://www.facebook.com/Cynthia4YoloDA/.





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We are aware that executives of nonprofits are permitted to endorse and campaign for candidates in their personal capacities. The import of the above is that Ms. Greenwald's husband, and the non-profit in which they are both officers, is publishing non-stop partisan advocacy for the candidate and the campaigning done by Ms. Greenwald demonstrates the partisan intent of the Vanguard publications—not "news" or "education." We have not previously focused on the candidate's Facebook page. However, a review of that page shows a virtual symbiotic relationship between the candidate and the Vanguard: The Vanguard issues non-stop advocacy for the candidate, then the candidate quotes the positive "press" in the Vanguard as part of her campaign, all at taxpayer expense. See some of the examples from the candidate's campaign Facebook page below spanning months, including multiple regarding the same podcast (also repeatedly published by the Vanguard as discussed in previous submissions):





Governor Finally Blocks Passage of AB 1542, Dealing

Setback to DA Reisig | Davis Vanguard





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We previously identified thirty six (36) partisan campaign intervention publications related to the 2022 prospective campaign for Yolo County District Attorney, all containing partisan comments; this list resumes below.

- 37. March 19, 2022; https://www.davisvanguard.org/2022/03/my-view-reisig-rips-off-the-gloves-and-any-pretense-of-reform/; David Greenwald. This post responds to a negative campaign ad that DA Reisig put out against Cynthia Rodriguez regarding her taking campaign donations from a convicted child molester. In it, Mr. Greenwald makes a number of partisan comments along the themes of previous posts attacking Reisig.
 - "The Vanguard has spent a considerable amount of time attempting to show that, despite this kind of rhetoric, Reisig is actually far closer to Anne Marie Schubert and Todd Spitzer than he is to any of the more progressive DAs, or even more moderate reformers like Tori Verber Salazar (a Republican) from San Joaquin County. By taking a page directly from Todd Spitzer, Reisig has shown his hand."
 - "Jeff Reisig, despite his tough reputation, has just about the thinnest skin I have ever seen from a public official. He has famously never spoken to the Vanguard, but even more intriguing is we have heard that a number of county officials have been shut out by him as well, after they have been sometimes even mildly critical."
 - "... the attack on Cynthia Rodriguez seems to signal a retrenchment back to the bad old days, but, most importantly, it was just an unnecessary and mean-spirited swipe that if he was really secure in his reelection and in his own skin, he should have avoided."
- 38. March 30, 2022; https://www.davisvanguard.org/2022/03/reisig-continues-to-rack-up-law-enforcement-money/; Robert J. Hansen (identified as "covering the Yolo County DA's race for the Vanguard."). This post generally criticizes DA Reisig for accepting money from law enforcement and, somehow, turns into a lengthy discussion of officer involved deaths. The thrust of the post is generally that DA Reisig accepts blood money from murderous cops creating a conflict of interest that other "good DAs" are trying to address with changes to ethical rules. The article goes out of its way to make the donations seem as large as possible and the money as "bloody" as possible, for example:

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- "In Reisig's time as DA, from 2007 to now, his campaigns have received well over \$100,000 from various law enforcement agencies."
- "The Yolo County Sheriff's Office is responsible for the majority of the deaths while the rest occurred by the Woodland Police Department, the Davis Police Department, and the West Sacramento Police Department. All of whom, either individual peace officers or their political agencies, have donated to Reisig's campaign over the last 15 months."
- 39. April 5, 2022; https://www.davisvanguard.org/2022/04/commentary-garrett-hamilton-the-latest-yolo-da-to-throw-mud-in-the-das-race/; David Greenwald. Mr. Greenwald uses this post to respond to a letter written by a district attorney employee in a local paper that criticized Cynthia Rodriguez, as well as to further defend Ms. Rodriguez regarding the contributions from the child molester. The thrust and the content of the post was advocacy in the context of the election, defending Ms. Rodriguez against criticism. It includes the following:

"I too think voters should ask a critical question—but it would be a little different. My question would go like this: If Jeff Reisig really is the "most innovative DA in the country" and has such a strong record, why do you need to attack your opponent over a \$500 contribution from Ajay Dev's brother?"

"And what has the "most innovative" DA done about these revelations [regarding an alleged wrongful conviction]? Delay, block and obfuscate."

Later, in the comments:

"I think my position would be that Reisig might claim to be changing, but there's little evidence of that in practice. And I would argue that this line of attack demonstrates that fact. I would also argue that when Garrett Hamilton, one of the top brass in the DA's office levels accusations such as these in the local paper, that it makes it impossible to have the kind of discussion we both believe would be best."

- 40. April 10, 2022; https://www.davisvanguard.org/2022/04/sunday-commentary-winters-columnist-only-tells-part-of-the-story-on-ajay-dev/; David Greenwald. This post responds to a letter written by a columnist in a different publication which criticized the fact that candidate Cynthia Rodriguez accepted campaign contributions from a convicted child molester (Brett Pedroia) and the brother of another convicted rapist (Ajay Dev). The post is entirely in the context of the election, and attacks DA Reisig (using letters attacking DA Reisig written by others), for example:
 - "I note a letter from Terry East of Woodland in the Davis paper. He writes, "But he has crossed the line when he attacks upstanding local families that have donated to his opponent citing their past brush with the judicial system as evidence they are motivated to pervert the political process and weaken the justice system. This is the case with the Pedroia family and Reisig's attack on Brett." East writes, "It does not matter to Reisig, and many others, that Brett has gone through the justice system, rehabilitation, and has proven to be a reliable and productive citizen. He has met the prescribed remedy for his mistake." East makes a good point—and Reisig has made it a point that he believes in rehabilitation and alternatives to prison for a lot of convicted people."
 - But Reisig got what he wanted—he shifted the focus from his own record over 16 years to Rodriguez taking small donations from people he could paint in a negative light. And he knew he could count on local media to, for the most part, fail to tell the full story.

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- 41. April 12, 2022; https://www.davisvanguard.org/2022/04/saylor-highlights-importance-of-das-race-at-indivisible-yolo-event/; Robert J. Hansen. This "news story" is a recounting of comments recently made by a former Yolo County supervisor not at a public or noteworthy event, but at a "phone banking event" for Cynthia Rodriguez (the picture used for this post is apparently from "a Vanguard event" in 2018). This is not news, nor is it "educational." This was simply a more lengthy endorsement of Cynthia Rodriguez and criticism of DA Reisig in digital form under the auspices of "news." The comments included:
 - "Cynthia is so in touch with the lives of people in Yolo County," Saylor said. "Her life experience in her career includes being a deputy public defender. And she worked making sure that peace officers who had violated their trust were held accountable."
 - "I think the DA is squirreling away funds using his office for telling a story that he wants to be told," Saylor said. "Shining a veneer of reform across the whole operation meanwhile continuing to charge the residents of Yolo County for criminal activities that are trumped in excess of what a reasonable person would find."
- 42. April 14, 2022; https://www.davisvanguard.org/2022/04/commentary-has-reisig-really-been-a-leader-in-combating-ghost-guns-no-bonta-and-boudin-have/; David Greenwald. This post, again with a pejorative title, criticizes DA Reisig's efforts concerning "ghost guns" in the context of the election in order to respond to a Reisig support letter. The text includes:
 - "This week I was reading a letter in the local paper supporting the re-election of Jeff Reisig by Retired Sgt Dean Nyland, he wrote, "While being a leader in the state in taking "Ghost Guns" off the street, a huge public safety issue." That was the first I had heard of Jeff Reisig being involved in ghost guns. I did a quick search on the DA's website (yoloda.org) and there is not one mention of ghost guns, not one press release about it."
 - "Of course leading the way on this issue is not Jeff Reisig, but people like Chesa Boudin and Rob Bonta who were eight months out in front of this issue."

The Vanguard continues to publish a steady stream of material supporting candidate Rodriguez and criticizing incumbent DA Reisig, all at taxpayer expense. We continue to be unable to reconcile the clear prohibitions listed in the regulations with these activities by the Vanguard; if these are not violations then it begs the question: What is? We ask the Service to investigate and take action because the rules are clearly written and Vanguard's activities are plainly illegal. We urge the Service to continue its investigation of this abuse and we are available to answer any questions or provide additional information as needed.

Respectfully,

BRADY & VINDING

Michael E. Vinding

cc: California Department of Justice Office of the Attorney General P.O. Box 903447 Sacramento, CA 94203-4470 E: complaints@doj.ca.gov