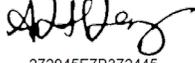


woman”), federal reserve notes are exempt from taxation, and the IRS is not an organization within the U.S. Department of Treasury, to name a few.²

OTA has already addressed and rejected appellant’s arguments in the Opinion as frivolous and without merit. (See, e.g., *Appeal of Reed*, 2021-OTA-326P; *Appeal of Balch*, 2018-OTA-159P; *Appeals of Wesley, et al.* (2005-SBE-002) 2005 WL 3106917; *Appeal of Myers* (2001-SBE-001) 2001 WL 37126924; *Appeal of Castillo* (92-SBE-020) 1992 WL 202571; *Appeals of Bailey* (92-SBE-001) 1992 WL 44503; *Appeals of Dauberger, et al.* (82-SBE-082) 1982 WL 11759.) Appellant’s dissatisfaction with the Opinion and attempt to reargue the same issue does not constitute grounds for a rehearing. (*Appeal of Graham and Smith*, 2018-OTA-154P.)

Appellant’s PFR is denied.

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Andrea L.H. Long
Administrative Law Judge

We concur:

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Andrew Wong
Administrative Law Judge

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Sheriene Anne Ridenour
Administrative Law Judge

Date Issued: 4/17/2023

² During the briefing process, appellant also filed an objection to respondent’s brief in its entirety stating that “[i]t is hearsay and conjecture.” California Code of Regulations, title 18, section 30602.1 allows a non-filing party to file a reply brief to a petition for rehearing. Appellant’s objection is overruled.