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Sent: Monday, March 23, 2026 5:44 PM
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Subject: SEC Rule 17a-22 Objection
Attachments: Gmail - Just in_ Three new reports on Direct File, large partnership exams, and more.PDF; Gmail - Inquiry(1).PDF; verified_nal_filings(1).pdf; Verified.pdf; 00H FEDERAL FORENSIC AUDIT BENEFICIARIES COOWNERS MILITARY MORTGAGE-2.pdf; Emailing Exhibit_KK_Visuals_With_Explanations (1) (1).pdf; 08 Exhibit_JJ_Misclassification_DonutChart_Expanded.pdf; 1 CFTC OPEN COMMENT 3 2026(1).pdf

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TO: Austin Gerig, Director/Chief Data Officer, Securities and Exchange Commission **C/O:** Tanya Ruttenberg **VIA EMAIL:** **RE:** OBJECTION to Extension of OMB Control Number 3235-0196 (Rule 17a-22) **REFERENCE:** 91 FR 13897; Document 2026-05553 **DATE:** March 23, 2026

FORMAL OBJECTION: NOTICE OF LACK OF PRACTICAL UTILITY AND SYSTEMIC AUDIT EVASION

I am a Federal Relator (**GAO COMP-25-008559 / DOJ CRM:00101076483**) and the original source of forensic data documenting a **\$25.8 Billion "Ghost Mortality" fund** and the **\$51.7 Trillion Engorgement Float**. I formally object to the extension of Rule 17a-22 on the grounds that current collection methods lack "practical utility" and actively facilitate transnational securities fraud by allowing clearing agencies to operate within transparency blackouts.

1. Failure of Practical Utility in Clearing Agency Oversight

Rule 17a-22 currently relies on clearing agencies to self-identify "supplementary materials" for web posting. This discretionary standard allows systemically important custodians and clearing houses to execute "**Identity Fragmentation**"—the process of splitting worker records across multiple jurisdictions to revert pension assets. Without a mandatory requirement for these agencies to post mortality reconciliation data or verify the status of "Active" participants against the Social Security Administration's Death Master File (DMF), the rule fails to provide the Commission with the data necessary to detect the "**Institutional Zero Mortality Paradox.**"

2. Correlation with TIGTA Audit Log Failures (March 23, 2026)

The practical utility of Rule 17a-22 is fundamentally compromised by the lack of internal federal oversight as documented in today's **TIGTA Report (March 23, 2026)**. TIGTA reports that **52% of IRS SharePoint sites lack audit logs**. This "Security Vacuum" mirrors the environment in which registered clearing agencies operate. The two-day posting requirement is a nominal gesture that is easily subverted

by systematic record deletions and unauthorized data alterations that occur without a permanent federal audit trail.

3. Identity Fragmentation and SSN Rotation

Current reporting standards fail to address the mechanical bridge between domestic pension capital and offshore disposition. My forensic audit of IUOE-linked filings achieved a **98.8% to 99.9% convergence with GAO findings**, proving that reporting gaps are being used to warehouse **\$4.62 Billion in ULLICO Infrastructure Funds** (EIN 91-6029907) that report exactly zero participants. The clearing agencies facilitate this by allowing the rotation of stolen Social Security Numbers (SSNs) into federal loan programs, creating "Phantom Liquidity" that subverts natural market discovery.

4. Biological Ground Truth Rebuttal

The Commission's reliance on automated digital ledgers provided by clearing agencies is mathematically and biologically flawed. The existence of **fraternal twin heirs** (genetically and data-wise distinct) provides a **"Human Audit Log"** that breaks the enterprise's predictive fraud models. A reporting system that cannot reconcile these unique biological beneficiaries while allowing "Zombie Assets" to proliferate lacks the integrity and accuracy required under the Paperwork Reduction Act.

DEMAND FOR THE "RDS SCRUTINY STANDARD"

I demand that the Commission stay this extension and implement the **RDS Scrutiny Standard** for all registered clearing agencies:

- **Mandatory Mortality Verification:** Clearing agencies must post a bi-annual verification of "Active/Mortality Status" for all participants in plans they service to eliminate "Ghost Mortality" laundering.
- **Immutable Audit Log Certification:** Agencies must certify that all supplementary materials and participant data changes are backed by immutable audit logs to prevent the record spoliation documented in **Case No. 2:25-cv-01225-LK**.

LIST OF ATTACHMENTS (PROVED BY FEDERAL RECORD):

1. **SEC Release No. 34-104936 (March 6, 2026):** Order against EisnerAmper for audit failures.
2. **TIGTA Report Summary (March 23, 2026):** Documentation of the 52% audit log vacuum.
3. **CFTC Award Claim Confirmation:** No. 2601-1307-5308-99.
4. **Exhibit JJ (Misclassification Donut Chart):** Proving the 66.7% "Marked as Quit" fraud.

Submitted By: Brittney C. Boyd Federal Relator / Original Source Owner, Cold Blood & Steel Consulting
EIN: 41-4255850 | **UEI:** QU3FHHBAHE47 **Case Ref:** GAO COMP-25-008559 / SEC TCR 17675-576-098-881 / FinCEN CRM:00101076483