

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO

Civil Action No. 1:21-cv-01429-RM-STV

YOUTH SEEN, a Colorado non-profit corporation,  
and TARA J. SMELT, an individual,

Plaintiffs,

v.

TYES INC., a Colorado non-profit corporation,  
and ALISHA D. BLACKBURN, an individual,

Defendants,

v.

REBECCA BERNER a/k/a REBECCA DAVIDSON, and  
TAYO, INC.

Third-Party Defendants.

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**DEFENDANTS TYES INC. AND ALISHA D. BLACKBURN'S ANSWER AND FIRST  
AMENDED COUNTERCLAIM TO PLAINTIFFS' FIRST AMENDED COMPLAINT  
AND FIRST AMENDED COMPLAINT AGAINST THIRD-PARTY DEFENDANTS  
REBECCA BERNER A/K/A REBECCA DAVIDSON AND TAYO, INC.**

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Defendants TYES Inc. ("TYES") and Alisha D. Blackburn ("Ms. Blackburn")

(collectively "Defendants") hereby answer Plaintiffs First Amended Complaint and Jury Demand  
as follows:

**PARTIES**

1. Defendants do not have sufficient information to admit or deny the allegations in  
paragraph 1 of the Amended Complaint and on that basis deny the allegations.

2. Defendants do not have sufficient information to admit or deny the allegations in paragraph 2 of the Amended Complaint and on that basis deny the allegations.

3. Defendants admit the allegations in paragraph 3 of the Amended Complaint.

4. Defendants admit the allegations in paragraph 4 of the Amended Complaint.

5. Defendants admit that Youth Seen is a Colorado non-profit corporation.

Defendants do not have sufficient information to admit or deny the allegations in paragraph 5 of the Amended Complaint and on that basis deny the allegations.

6. Defendants admit the allegations in paragraph 6 of the Amended Complaint.

7. Defendants admit the allegations in paragraph 7 of the Amended Complaint.

8. Defendants admit the allegations in paragraph 8 of the Amended Complaint.

9. Defendants admit the allegations in paragraph 9 of the Amended Complaint.

10. Defendants admit that Ms. Blackburn was a member of TYES's Leadership Team from 2015 to August 2020 and was a member of the TYES Board from January 2018 to December 2019 and January 2020 to August 2020 and that Ms. Blackburn has remained an active parent volunteer of TYES.

11. Defendants admit the allegations in paragraph 11 of the Amended Complaint.

12. Defendants admit the allegations in paragraph 12 of the Amended Complaint, but state that the listing of Mr. Blackburn as TYES's Registered Agent was a typographical error that TYES later corrected.

### **JURISDICTION AND VENUE**

13. Defendants admit that the Court has jurisdiction over Plaintiffs' claims pursuant to 42 U.S.C. § 1981.

14. Defendants admit that the Court has jurisdiction over Plaintiffs' state law claims.

15. Defendants admit that the venue is proper, but deny that any unlawful conduct occurred as alleged in paragraph 15 of the Amended Complaint

### **GENERAL ALLEGATIONS**

#### ***Contractual Relationship between TYES and Youth Seen***

16. Defendants deny the allegations in paragraph 16 of the Amended Complaint.

17. Defendants deny the allegations in paragraph 17 of the Amended Complaint.

18. Defendants admit that R. P. was a member of TYES's executive team in 2017, and deny the remaining allegations in paragraph 18 of the Amended Complaint.

19. Defendants admit the allegations in paragraph 19 of the Amended Complaint.

20. Defendants admit the allegations in paragraph 20 of the Amended Complaint.

21. Defendants admit the allegations in paragraph 21 of the Amended Complaint.

22. Defendants deny that TYES ever consented to Youth Seen opening a bank account to hold both TYES and Youth Seen funds. Defendants admit that TYES believed that Youth Seen could open and maintain a bank account for TYES, in TYES's name.

23. Defendants deny the allegations in paragraph 23 of the Amended Complaint.

24. Defendants deny the allegations in paragraph 24 of the Amended Complaint.

25. Defendants deny the allegations in paragraph 25 of the Amended Complaint.

26. Defendants admit the allegations in paragraph 26 of the Amended Complaint.

27. Defendants admit the allegations in paragraph 27 of the Amended Complaint.

28. In response to the allegations in paragraph 28 of the Amended Complaint, Defendants state that the document speaks for itself, and hold Plaintiffs to their proof.

29. In response to the allegations in paragraph 29 of the Amended Complaint, Defendants state that the document speaks for itself, and hold Plaintiffs to their proof.

30. Defendants admit the allegations in paragraph 30 of the Amended Complaint.

31. Defendants deny the allegations in paragraph 31 of the Amended Complaint.

32. Defendants deny the allegations in paragraph 32 of the Amended Complaint.

33. Defendants admit the allegations in paragraph 33 of the Amended Complaint.

34. Defendants deny the allegations in paragraph 34 of the Amended Complaint.

35. Defendants deny the allegations in paragraph 35 of the Amended Complaint.

36. Defendants admit that Ms. Blackburn signed a letter on behalf of the Youth Seen Board of Directors notifying Dr. Smelt that the Youth Seen Board of Directors would offer them a salary if they raised sufficient funds to cover the cost of the salary and Youth Seen's operating costs.

37. Defendants deny the allegations in paragraph 37 of the Amended Complaint.

38. Defendants admit that E. K. is Caucasian and was a member of TYES's Leadership Team. Defendants admit that C. F. was a member of TYES's Leadership Team. Defendants deny that E. K. or other TYES members discriminated against Dr. Smelt. Defendants do not have sufficient information to admit or deny the remaining allegations in paragraph 38 of the Amended Complaint and on that basis deny the allegations.

39. Defendants deny the allegations in paragraph 39 of the Amended Complaint.

40. Defendants deny that Ms. Blackburn ever "demanded information" from any family in an unwelcoming or discriminatory manner. Defendants do not have sufficient

information to admit or deny the specific remaining allegations in paragraph 40 of the Amended Complaint and on that basis deny the allegations.

41. Defendants deny that Ms. Blackburn ever treated any family in an unwelcoming or discriminatory manner. Defendants do not have sufficient information to admit or deny the specific remaining allegations in paragraph 41 of the Amended Complaint and on that basis deny the allegations.

42. Defendants deny that Ms. Blackburn ever treated any family in an unwelcoming or discriminatory manner. Defendants do not have sufficient information to admit or deny the specific remaining allegations in paragraph 42 of the Amended Complaint and on that basis deny the allegations.

***TYES Family Camp – Summer 2018***

43. Defendants admit the allegations in paragraph 43 of the Amended Complaint.

44. Defendants admit that TYES entered into a contract with the YMCA and deny the remaining allegations in paragraph 44 of the Amended Complaint.

45. Defendants deny the allegations in paragraph 45 of the Amended Complaint.

46. Defendants admit the allegations in paragraph 46 of the Amended Complaint.

47. Defendants do not have sufficient information to admit or deny the allegations in paragraph 47 of the Amended Complaint and on that basis deny the allegations.

48. Defendants do not have sufficient information to admit or deny the allegations in paragraph 48 of the Amended Complaint and on that basis deny the allegations.

49. Defendants admit the allegations in paragraph 49 of the Amended Complaint.

50. Defendants deny the allegations in paragraph 50 of the Amended Complaint.

51. Defendants deny that TYES had spent its available funds for the Family Camp on operating and administrative costs. Defendants do not have sufficient information to admit or deny whether the Bellco Account had sufficient funds to cover the YMCA invoice for Family Camp and on that basis deny the allegations.

52. Defendants admit that Youth Seen notified a TYES representative that Youth Seen would not pay the YMCA invoice for Family Camp during a Youth Seen board meeting. Defendants deny that Ms. Blackburn attended the board meeting and deny the remaining allegations in paragraph 52 of the Amended Complaint.

53. Defendants deny the allegations in paragraph 53 of the Amended Complaint.

54. Defendants deny the allegations in paragraph 54 of the Amended Complaint.

55. Defendants deny the allegations in paragraph 55 of the Amended Complaint.

56. Defendants deny the allegations in paragraph 56 of the Amended Complaint.

57. Defendants admit that M. M. offered to mediate the dispute between Youth Seen and TYES and that TYES preferred not to have a TYES member play that role. Defendants do not have sufficient information to admit or deny the remaining allegations in paragraph 57 of the Amended Complaint and on that basis deny the allegations.

58. Defendants do not have sufficient information to admit or deny the allegations in paragraph 58 of the Amended Complaint and on that basis deny the allegations.

59. Defendants admit that M. M. offered to mediate the dispute between Youth Seen and TYES. Defendants deny the remaining allegations in paragraph 59 of the Amended Complaint.

60. Defendants deny the allegations in paragraph 60 of the Amended Complaint.

61. Defendants deny the allegations in paragraph 61 of the Amended Complaint.

62. Defendants deny the allegations in paragraph 62 of the Amended Complaint.

63. Defendants admit that they terminated the fiscal sponsorship agreement.

Defendants deny that Plaintiffs were entitled to any further benefits under the agreement.

64. Defendants admit that they did not pay Dr. Smelt a salary. Defendants deny that any such salary was “agreed-upon” or owed, particularly by Ms. Blackburn.

65. Defendants admit that TYES requested Dr. Smelt’s address. Defendants deny that they made the request to “have Dr. Smelt arrested” as alleged in paragraph 65 of the Amended Complaint.

***Efforts to Arrest Dr. Smelt***

66. Defendants admit that they hired Mr. Spheeris as their attorney to advise on the dissolution of the fiscal sponsorship agreement with Youth Seen. Defendants deny the remaining allegations in paragraph 66 of the Amended Complaint.

67. Defendants admit that Mr. Spheeris is Caucasian. Defendants do not have sufficient information to admit or deny the allegations in paragraph 67 of the Amended Complaint and on that basis deny the allegations.

68. Defendants deny the allegations in paragraph 68 of the Amended Complaint.

69. Defendants admit that TYES inquired with the Boulder County District Attorney’s office about a potential investigation into the missing TYES funds. Defendants deny that Mr. Spheeris, or anyone associated with TYES, ever “demanded criminal charges be filed.”

70. Defendants deny the allegations in paragraph 70 of the Amended Complaint, and affirmatively state as follows: The Boulder County District Attorney’s Office informed TYES

that the First District Attorney for Jefferson County was the appropriate office to investigate TYES's concerns.

71. Defendants admit the allegations in paragraph 71 of the Amended Complaint, but state as follows: Mr. Incampo was the second investigator assigned to the case after the first investigator did not investigate.

72. Defendants do not have sufficient information to admit or deny the allegations in paragraph 72 of the Amended Complaint and on that basis deny the allegations.

73. Defendants do not have sufficient information to admit or deny the allegations in paragraph 73 of the Amended Complaint and on that basis deny the allegations.

74. Defendants deny that Mr. Spheeris, TYES, or Ms. Blackburn "disparaged" Plaintiffs. Defendants do not have sufficient information to admit or deny the remaining allegations in paragraph 74 of the Amended Complaint and on that basis deny the allegations.

75. Defendants do not have sufficient information to admit or deny the allegations in paragraph 75 of the Amended Complaint and on that basis deny the allegations.

76. Defendants deny that Youth Seen's bookkeeping was accurate. Defendants do not have sufficient information to admit or deny the remaining allegations in paragraph 76 of the Amended Complaint and on that basis deny the allegations.

77. Defendants deny the allegations in paragraph 77 of the Amended Complaint.

78. Defendants admit that Ms. Moore contacted the Boulder County District Attorney's Office to inquire about the proper office to investigate TYES's missing funds.



***The Complaint Filed with State of Colorado Alleging Embezzlement***

79. Defendants admit that they submitted a report to the Colorado Secretary of State Charities Program, which explained that Youth Seen could not account for TYES's funds.

Defendants deny the remaining allegations in paragraph 79 of the Amended Complaint.

80. Defendants deny the allegations in paragraph 80 of the Amended Complaint.

81. Defendants deny the allegations in paragraph 81 of the Amended Complaint.

82. Defendants do not have sufficient information to admit or deny the allegations in paragraph 82 of the Amended Complaint and on that basis deny the allegations.

83. Defendants deny the allegations in paragraph 83 of the Amended Complaint.

***Unanimous Conclusions of Innocence***

84. Defendants do not have sufficient information to admit or deny the allegations in paragraph 84 of the Amended Complaint and on that basis deny the allegations.

85. Defendants admit that they were notified in a letter that the investigation had concluded. Defendants deny the remaining allegations in paragraph 85 of the Amended Complaint.

86. In response to the allegations in paragraph 86 of the Amended Complaint, Defendants state that the document speaks for itself, and hold Plaintiffs to their proof. Defendants further state that they deny the remaining allegations in paragraph 86 of the Amended Complaint.

87. In response to the allegations in paragraph 87 of the Amended Complaint, Defendants state that the document speaks for itself, and hold Plaintiffs to their proof.

***Continuing Smear Efforts***

88. Defendants do not have sufficient information to admit or deny the allegations in paragraph 88 of the Amended Complaint and on that basis deny the allegations.

89. Defendants admit that Mr. Spheeris requested a meeting with the Jeffco DA on behalf of TYES in early 2021. Defendants deny the remaining allegations in paragraph 89 of the Amended Complaint.

90. Defendants deny the allegations in paragraph 90 of the Amended Complaint.

91. Defendants admit the allegations in paragraph 91 of the Amended Complaint.

92. Defendants deny the allegations in paragraph 92 of the Amended Complaint.

93. In response to the allegations in paragraph 93 of the Amended Complaint, Defendants state as follows: Representative Titone was not involved with TYES during Youth Seen's brief fiscal sponsorship of TYES, but became a member of the TYES Board of Directors in January 2020.

94. Defendants deny the allegations in paragraph 94 of the Amended Complaint.

95. Defendants deny that they ever suspected or accused PFLAG Boulder of misappropriating any of TYES funds as alleged in paragraph 95 of the Amended Complaint.

***Damages Suffered by Dr. Smelt and Youth Seen***

96. Defendants deny the allegations in paragraph 96 of the Amended Complaint.

97. Defendants have not made any false allegations and disparaging statements about Plaintiffs, and therefore deny the allegations in paragraph 86 of the Amended Complaint.

98. Defendants deny the allegations in paragraph 98 of the Amended Complaint.

99. Defendants deny the allegations in paragraph 99 of the Amended Complaint.

100. Defendants deny the allegations in paragraph 100 of the Amended Complaint.

101. Defendants deny the allegations in paragraph 101 of the Amended Complaint.

102. Defendants do not have sufficient information to admit or deny the allegations in paragraph 102 of the Amended Complaint and on that basis deny the allegations.

103. Defendants deny the allegations in paragraph 103 of the Amended Complaint.

104. Defendants do not have sufficient information to admit or deny the allegations in paragraph 104 of the Amended Complaint and on that basis deny the allegations.

105. Defendants deny that they ever held an “in person” meeting with T. W. of Colorado Trust to discuss Plaintiffs. Defendants deny that they told Ms. Wick not to do business with Plaintiffs. Plaintiffs do not have sufficient information to admit or deny the remaining allegations in paragraph 105 of the Amended Complaint and on that basis deny the allegations.

106. Defendants deny that they ever held a meeting with Colorado Trust to discuss Plaintiffs. Defendants do not have sufficient information to admit or deny the remaining allegations in paragraph 106 of the Amended Complaint and on that basis deny the allegations.

107. Defendants admit that Colorado Trust gave to Youth Seen an \$18,000 grant in 2018. Defendants deny that they “interfere[d]” with Youth Seen’s grants. Defendants do not have sufficient information to admit or deny the remaining allegations in paragraph 107 of the Amended Complaint and on that basis deny the allegations.

108. Defendants deny that they “interfere[d]” with Youth Seen’s grants. Defendants do not have sufficient information to admit or deny the allegations in paragraph 108 of the Amended Complaint and on that basis deny the allegations.

109. Defendants deny that they “interfere[d]” with Youth Seen’s grants. Defendants do not have sufficient information to admit or deny the allegations in paragraph 109 of the Amended Complaint and on that basis deny the allegations.

110. Defendants deny that they “interfere[d]” with Youth Seen’s grants. Defendants do not have sufficient information to admit or deny the allegations in paragraph 110 of the Amended Complaint and on that basis deny the allegations.

111. Defendants deny that they engaged in a “targeted campaign to discredit and allege criminal conduct by Dr. Smelt.” Defendants do not have sufficient information to admit or deny the allegations in paragraph 111 of the Amended Complaint and on that basis deny the allegations.

***TYES Pursued Dr. Smelt and Youth Seen Even After  
Dr. Smelt’s Innocence was Conclusively Established***

112. Defendants deny the allegations in paragraph 112 of the Amended Complaint.

113. Defendants deny the allegations in paragraph 113 of the Amended Complaint.

114. Defendants deny the allegations in paragraph 114 of the Amended Complaint.

115. Defendants do not have sufficient information to admit or deny the allegations in paragraph 115 of the Amended Complaint and on that basis deny the allegations.

116. Defendants do not have sufficient information to admit or deny the allegations in paragraph 116 of the Amended Complaint and on that basis deny the allegations.

**FIRST CLAIM FOR RELIEF  
Race Discrimination in Violation of 24 U.S.C. § 1981  
Dr. Smelt and Youth Seen Against Defendant TYES**

117. Defendants incorporate their answers to each of the allegations set forth above, as if fully set forth herein.

118. The allegations in paragraph 118 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

119. The allegations in paragraph 119 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

120. The allegations in paragraph 120 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

121. The allegations in paragraph 121 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

122. The allegations in paragraph 122 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

123. The allegations in paragraph 123 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

124. The allegations in paragraph 124 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

125. The allegations in paragraph 125 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

126. The allegations in paragraph 126 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

127. The allegations in paragraph 127 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

128. The allegations in paragraph 128 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

129. The allegations in paragraph 129 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

130. The allegations in paragraph 130 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

131. The allegations in paragraph 131 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

**SECOND CLAIM FOR RELIEF**  
**Intentional Infliction of Emotional Distress By Extreme and Outrageous Conduct**  
**Dr. Smelt Against TYES and Alisha Blackburn**

132. Defendants incorporate their answers to each of the allegations set forth above, as if fully set forth herein.

133. The allegations in paragraph 133 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

134. The allegations in paragraph 134 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

135. The allegations in paragraph 135 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

136. The allegations in paragraph 136 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

137. The allegations in paragraph 137 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

138. The allegations in paragraph 138 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

139. The allegations in paragraph 139 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

140. The allegations in paragraph 140 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

141. The allegations in paragraph 141 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

**THIRD CLAIM FOR RELIEF**  
**Invasion of Privacy Based Upon Intrusion Upon Seclusion**  
**Dr. Smelt Against TYES and Alisha Blackburn**

142. Defendants incorporate their answers to each of the allegations set forth above, as if fully set forth herein.

143. The allegations in paragraph 143 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

144. The allegations in paragraph 144 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

145. The allegations in paragraph 145 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

146. The allegations in paragraph 146 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

147. The allegations in paragraph 147 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

148. The allegations in paragraph 148 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

149. The allegations in paragraph 149 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

**FOURTH CLAIM FOR RELIEF**  
**Breach of Contract**  
**Youth Seen and Dr. Smelt Against TYES**

150. Defendants incorporate their answers to each of the allegations set forth above, as if fully set forth herein.

151. The allegations in paragraph 151 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

152. The allegations in paragraph 152 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

153. The allegations in paragraph 153 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

154. The allegations in paragraph 154 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

155. The allegations in paragraph 155 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

156. The allegations in paragraph 156 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

157. The allegations in paragraph 157 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

158. The allegations in paragraph 158 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.



**FIFTH CLAIM FOR RELIEF**  
**Breach of the Duty of Good Faith Fair Dealing**  
**Youth Seen and Dr. Smelt Against TYES**

159. Defendants incorporate their answers to each of the allegations set forth above, as if fully set forth herein.

160. The allegations in paragraph 160 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

161. The allegations in paragraph 161 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

162. The allegations in paragraph 162 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

163. The allegations in paragraph 163 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

164. The allegations in paragraph 164 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

**SIXTH CLAIM FOR RELIEF**  
**Intentional Interference with Prospective Economic or Business Advantage**  
**Youth Seen and Dr. Smelt Against TYES and Alisha Blackburn**

165. Defendants incorporate their answers to each of the allegations set forth above, as if fully set forth herein.

166. The allegations in paragraph 166 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

167. The allegations in paragraph 167 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

168. The allegations in paragraph 168 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

169. The allegations in paragraph 169 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

170. The allegations in paragraph 170 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

171. The allegations in paragraph 171 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

172. The allegations in paragraph 172 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

173. The allegations in paragraph 173 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

174. The allegations in paragraph 174 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

175. The allegations in paragraph 175 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

176. The allegations in paragraph 176 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

177. The allegations in paragraph 177 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

178. The allegations in paragraph 178 are the subject of a pending Motion to Dismiss under Fed. R. Civ. P. 12(b)(6) and therefore no response is required.

### **GENERAL DENIAL AND RESERVATION**

Each allegation in the Amended Complaint not expressly admitted is denied. Defendants reserve the right to amend any responses contained herein as new information becomes available through discovery or otherwise.

### **DEFENSES**

Defendants assert the following defenses:

1. Plaintiffs fail to state a claim upon which relief can be granted.
2. Plaintiffs' claims are barred by the statute of limitations.
3. Plaintiffs' damages were caused, in whole or in part, by Plaintiffs' own conduct, including material breaches of the Agreement.
4. Plaintiffs' alleged damages were caused, in whole or in part, by a superseding/intervening cause.
5. Plaintiffs' damages should be reduced, in whole or in part, by the doctrine of unclean hands.
6. Any alleged failure by Defendants to perform an obligation under any contract with Plaintiffs is excused or justified by Plaintiffs' material breach of the Agreement.
7. Plaintiffs' claims are barred because any damages were caused by a third party over which Defendant has and had no control.
8. Defendants reserve the right to amend their defenses as discovery proceeds.

WHEREFORE, having fully answered Plaintiffs' Amended Complaint, Defendants request that the Court dismiss it and enter judgment on their behalf, award their costs and

attorney's fees incurred in defending this matter, and award such other relief as the Court deems appropriate.

### **FIRST AMENDED COUNTERCLAIMS**

Counterclaim-Plaintiffs TYES, Inc. ("TYES") and Alisha D. Blackburn ("Ms. Blackburn," and, together with TYES, the "Counterclaim-Plaintiffs"), through its undersigned attorney asserts the following Counterclaims against Counterclaim-Defendants Youth Seen and Tara. J. Smelt ("Dr. Smelt" and, together with Youth Seen, the "Counterclaim-Defendants").

### **PARTIES, JURISDICTION, AND VENUE**

1. Counterclaim-Plaintiff TYES is a Colorado non-profit corporation with a mailing address of P.O. Box 812, Lafayette, Colorado 80026.
2. TYES was granted non-profit 501(c)(3) status on August 21, 2019.
3. TYES is a primarily volunteer group that is "dedicated to helping parents and primary caregivers support their gender expansive youth, and to help families find the information, resources, and understanding they need."
4. Counterclaim-Plaintiff Alisha D. Blackburn is a resident of Thornton, Colorado.
5. Ms. Blackburn was a member of the TYES Leadership Team from 2015 to August 2020 and was a member of the TYES Board of Directors from January 2018 to December 2019 and January 2020 to August 2020. Since leaving TYES leadership in August 2020, Ms. Blackburn has remained an active TYES volunteer.

6. Upon information and belief, Counterclaim-Defendant Youth Seen is a Colorado non-profit corporation with its principal place of business at 4495 Hale Parkway, Suite 101, Denver, Colorado 80220.

7. Upon information and belief, Counterclaim-Defendant Dr. Smelt is a resident of Broomfield County, Colorado.

8. This Court has supplemental jurisdiction over Counterclaim-Plaintiffs' claims pursuant to 28 U.S.C. § 1367, because the counterclaims relate to the same case and controversy brought before this Court by the Plaintiffs and Counterclaim-Defendants.

9. The unlawful conduct alleged herein was committed within the judicial district of the United States District Court for the District of Colorado. Accordingly, venue is proper in this District pursuant to 28 U.S.C. § 1391.

### **GENERAL FACTUAL ALLEGATIONS**

#### ***The Fiscal Sponsorship Agreement between TYES and Youth Seen***

10. In or around October and November 2017, TYES leadership began discussing a partnership with Youth Seen and Dr. Smelt to further the organizations' mutual goals.

11. At the time, and since 2015, TYES had partnered with PFLAG Boulder, who was TYES's fiscal sponsor. However, by November 2017, TYES had grown to reach communities outside of Boulder County and began to explore options for a new fiscal sponsor that could expand the scope of TYES programs and community outreach.

12. Youth Seen and Dr. Smelt described themselves as specialists in diversity, equity, and inclusion, specifically regarding queer and transgender people of color, and including youths and their families.

13. At the time, TYES leadership sought to increase the organization's focus on inclusive community outreach.

14. Because of Youth Seen and Dr. Smelt's stated work on inclusive community outreach, TYES leadership believed that partnering with them would allow TYES to reach people of color and other members of the community that could benefit from the peer support, community, and other programming that TYES offered to parents of transgender youth.

15. Youth Seen and Dr. Smelt also represented that they could provide paid staff and other administrative support for both Youth Seen and TYES programming, including that they would cover start-up costs. TYES understood that, through an agreement with Youth Seen, both TYES and Youth Seen could grow their impact in the community and transition TYES from a largely volunteer organization to one with its own staff and more consistent grant revenue.

16. On December 21, 2017, Dr. Smelt circulated to TYES leadership an agreement for Youth Seen to become TYES's fiscal sponsor (the "Agreement" attached hereto as Exhibit A). The Agreement governed the arrangement between TYES and Youth Seen.

17. In the Agreement, TYES and Youth Seen agreed to work with a "grant writer to find appropriate grants to assist in payment of TYES programming." Exhibit A at para. 1.

18. TYES agreed to provide a program director who would provide "programming work for Youth Seen" and would be compensated through grants. Exhibit A at para. 4.

19. Under the Agreement, any "TYES programming for Youth Seen will be approved by Youth Seen Executive Director prior to implementation to ensure that it matches the mission of the organization and there is money available in the budget to complete the programs." Exhibit A at para. 5.

20. Youth Seen agreed to act as “TYES fiscal sponsor” and therefore was required to “maintain a separate bank account for TYES functions and programming—to which the Executive Director and Program Director will have access.” Exhibit A at para. 7(b). Youth Seen was also required to keep and maintain “[f]ull and complete books of accounts for Youth Seen and TYES,” utilizing “a bookkeeper hired by Youth Seen.” Exhibit A at para. 7(c).

21. TYES was given “two seats on the [Youth Seen] board, as well as the working position of TYES Program Director.” Exhibit A at para. 9.

22. Finally, the Agreement gave “either party . . . the right to terminate the Agreement for any reason” with notice. Exhibit A at para. 8.

***Youth Seen Never Established a Separate Bank Account for TYES***

23. Under the Agreement, Youth Seen was required to “maintain a separate bank account for TYES functions and programming” and the TYES Program Director was required to have access to that account. Exhibit A at para. 7(b).

24. Youth Seen never established a separate bank account for TYES funds.

25. Instead, Youth Seen opened an account with Bellco Credit Union and deposited both TYES and Youth Seen funds into the account (the “Youth Seen Bellco Account”).

26. Dr. Smelt and Youth Seen never gave access to the Youth Seen Bellco Account to either the TYES Program Director, or any TYES representative.

27. Youth Seen did not hire a bookkeeper to keep and maintain complete books of accounts for either Youth Seen or TYES.

***The Youth Seen Board Retreat in Estes Park, Colorado***

28. On or around January 7, 2018, Dr. Smelt sent an email to the Youth Seen Board, including the two TYES representatives on the Youth Seen Board—Ms. Blackburn and C. F.—wherein Dr. Smelt explained that Youth Seen would not be able to pay the members of the Youth Seen Board, but would instead host an “annual retreat that is paid for by the organization in lieu of payment.” Dr. Smelt further explained that, most likely, “Youth Seen will take a loan from my company Tayo. Once we have the grants to cover it, it will be paid back.”

29. The Youth Seen Board retreat was held at Estes Park Resort over April 24 – 28, 2018. The two TYES representatives on the Youth Seen Board—Ms. Blackburn and C. F.—attended the retreat. Another TYES member, R. P., attended as well.

30. On information and belief, Dr. Smelt later tried to charge the three TYES members who attended for a portion of the Youth Seen retreat.

***The 2018 TYES Family Camp***

31. Each summer, TYES holds an annual camp for the families of transgender children at the YMCA Camp Santa Maria near Bailey, Colorado (“TYES Family Camp”). This is a critical program for TYES and has been since 2016. Parents who attend TYES Family Camp pay the fees for the Camp, with some families receiving scholarships from the YMCA. To prepare for the TYES Family Camp, TYES leadership spends several months planning and budgeting to make sure that the costs of TYES Family Camp are covered.

32. Through email and other correspondence, TYES informed Dr. Smelt of the budget and funding for the 2018 TYES Family Camp at least as early as January 2018.



33. On or around January 19, 2018, just weeks after TYES and Youth Seen signed the Agreement, TYES provided Dr. Smelt with the 2017 budget for TYES Family Camp, “so you all can have a grasp on what we spent last year and what our needs are. This is our largest project and couldn’t happen without financial support.” Dr. Smelt responded more than one month later, “I am looking over the budget that was sent previously so I have an idea of what the costs are . . . .” TYES then confirmed, “[w]e are committed to doing Family Camp in August at YMCA already this summer – Aug 10-12.”

34. On information and belief, Dr. Smelt discussed the TYES Family Camp with TYES leadership during a Youth Seen Board retreat in Estes Park from April 26 – April 30, 2018, several months before the August 2018 TYES Family Camp.

35. Over the summer of 2018, TYES leadership continued to provide Dr. Smelt with the updated budget for the TYES Family Camp and continued to involve Dr. Smelt in the planning for the TYES Family Camp.

36. On or around July 28, 2018, TYES Leadership explained in an email to Dr. Smelt and others that the YMCA “usually emails me an invoice within a couple weeks after” the camp, after totaling the amount due, and that “[p]ayment is due in 30 days from invoice date.” Dr. Smelt thus knew, before the 2018 TYES Family Camp, that the YMCA would send an invoice for the amount owed for the program and TYES’s estimate of the amount that would be owed.

37. Before TYES Family Camp in August 2018, attendees of the TYES Family Camp paid their costs to attend. Dr. Smelt accepted these funds and, on information and belief, deposited them into the Youth Seen Bellco Account.

38. Dr. Smelt and other persons associated with Youth Seen attended the 2018 TYES Family Camp.

39. Despite their knowledge of the TYES Family Camp as early as January 2018, including the Camp budget, and despite their involvement in the planning of TYES Family Camp, at no point did Dr. Smelt or Youth Seen raise concerns about the costs of the TYES Family Camp or request that TYES provide them with a contract or other agreement with the YMCA. Nor did Dr. Smelt ever advise TYES that it had insufficient funds to cover the costs of the TYES Family Camp until after the camp had ended.

***Youth Seen Refuses to Pay the YMCA Invoice and Misappropriates TYES Funds***

40. On or around August 28, 2018, TYES received the YMCA invoice for the 2018 TYES Family Camp for \$7,381.00. On or around September 10, 2018, TYES forwarded the YMCA invoice to Dr. Smelt for payment, since Youth Seen was TYES's fiscal sponsor. The invoice was due to be paid by September 27, 2018

41. On or around September 22, 2018, Youth Seen held a Board Meeting. Of the TYES representatives on the Youth Seen Board, only C. F. was invited to attend. Ms. Blackburn was not invited to the Board Meeting and did not attend. During the meeting, Youth Seen claimed, for the first time, that TYES did not have sufficient funds to pay the YMCA invoice.

42. Youth Seen's announcement that TYES did not have sufficient funds to pay the YMCA invoice came as a shock to TYES. TYES had specifically allocated two sources of funding for the TYES Family Camp—attendee camp fees and money allocated from a specific Open Door Fund grant issued by the Community Foundation of Boulder. TYES did not

understand where these allocated funds had been spent, or how they could have been spent without TYES's authorization.

43. If TYES could not pay the YMCA invoice, it risked losing credibility in the community. It also endangered TYES's ability to provide programming, such as the TYES Family Camp, in the future.

44. Immediately, on or around September 23, 2018, TYES wrote to Youth Seen expressing concerns about how TYES's funds had been spent. TYES requested, among other things, bank statements for the Youth Seen Belco Account, grant proposals submitted on behalf of TYES, information on grants awarded to TYES, and other financial information. TYES also inquired whether TYES had a separate bank account or if Youth Seen had commingled TYES and Youth Seen funds. The Agreement, in fact, required that financial information must be provided to TYES all along.

45. As TYES's fiscal sponsor and with sole control over the Youth Seen Belco Account containing TYES's funds, Dr. Smelt was in a position to inform TYES how its funds had been spent and why insufficient funds remained to pay the YMCA invoice. Despite repeated requests over several months, Dr. Smelt never gave TYES access to the Youth Seen Belco Account, so TYES had no way to verify how its funds had been spent.

46. According to the Agreement, Youth Seen was required to maintain complete books of accounts for TYES. Youth Seen was also required to provide TYES with access to its bank account and to periodically provide financial information. Youth Seen thus should have been able to produce promptly the financial records it was obligated to maintain to resolve any discrepancy or misunderstanding.

47. Youth Seen did not produce any financial information for more than six weeks, and, instead, claimed that an accountant was working to sort out the financial information. Given that the TYES budget was, at all times, less than \$15,000 and given that Youth Seen had only been TYES's fiscal sponsor for a matter of months, TYES grew concerned that Youth Seen could not account for TYES's funds.

48. On October 2, TYES again asked that Youth Seen provide the financial information that TYES had requested nine days earlier. TYES provided its own understanding of its financial data, which showed that TYES had collected enough funds to pay the YMCA invoice with additional funds remaining.

49. Youth Seen responded to TYES's requests with indignation and insults, requesting yet more time for the accountant to review the financial information. On or around October 3, 2018, Dr. Smelt provided TYES with a list of costs that Youth Seen had paid for with TYES funds without first consulting with TYES. The Agreement does not obligate TYES to pay Youth Seen for any services that Youth Seen might provide or for any costs that Youth Seen might incur. The Agreement also does not allow Youth Seen to spend funds without TYES's authorization.

50. On October 12, 2018, TYES, through its counsel, wrote to Dr. Smelt and Youth Seen to terminate the Agreement. In the letter, TYES explained that, "[d]ue to your ongoing failure to provide TYES with an accounting of its funds, including access to the separate account you were required to establish for those funds, and your failure to pay its now outstanding bill to the YMCA for the summer youth camp, please consider this TYES' Notice to Terminate your agreement as its fiscal sponsor."

51. On or around October 30, 2018, and 37 days after TYES had raised concerns, Youth Seen still had not provided financial information to TYES that would show how Youth Seen had spent TYES funds. C. F. wrote to Dr. Smelt again requesting that Youth Seen provide the financial information that TYES had requested.

52. On or around November 5, 2018, (43 days after TYES had first requested its financial documents) Youth Seen provided TYES with a five-page document purporting to be a “TYES General Ledger,” showing deposits to and payments from TYES’s funds. (Attached hereto as Exhibit B). The document shows marks suggesting that it was cut-and-pasted together, calling into question its veracity. The document identifies \$8,693.00 in deposits for “TYES Family Camp,” which should have covered the YMCA invoice. Exhibit B at 1. The document contains a number of payments that TYES did not authorize, including \$1,184.17 in payments related to the Estes Park Resort in April and May 2018. Exhibit B at 4 – 5. The Youth Seen Board retreat, which Dr. Smelt represented they would pay for, took place in April 2018 at the Estes Park Resort.

53. Youth Seen and Dr. Smelt never provided TYES with bank statements or other financial documents that would help TYES to understand the “TYES General Ledger,” despite TYES’s requests for those documents. TYES continued to request these financial records through at least February 2019, but Youth Seen never provided them.

54. Eventually, in or around April 2019, TYES was able to raise funds to pay the outstanding YMCA invoice.

***TYES Asks the Proper Authorities to Investigate the Missing Funds***

55. TYES did not want to file a lawsuit, or involve the police or any outside third parties. However, TYES needed to account for the funds that had gone missing, including to grantors that expected and required financial reporting.

56. In or around October 2018, TYES consulted with the Boulder District Attorney's Office to report the missing TYES funds. That office instructed TYES to report the missing funds to the First District Attorney's Office in Jefferson County ("Jefferson County DA's Office"). The Jefferson County DA's Office agreed to investigate to determine how TYES funds had been spent.

57. After approximately six months, in or around the summer of 2019, TYES had not heard any information on the status of the investigation from the Jefferson County DA's Office. TYES inquired as to the status of the investigation and was informed that the investigator assigned to the case had left the office. As a result, no progress had been made.

58. In or around June 2019, the Jefferson County DA's Office assigned a new investigator to the case.

59. Periodically, TYES checked in with the investigators for an update on the case. TYES and Ms. Blackburn also responded to the investigators' requests for information, providing documents and explanations. At no point did TYES or Ms. Blackburn pressure the investigators to pursue criminal charges or to arrest Dr. Smelt. TYES presented correct and truthful information as part of its duty to report funds that Youth Seen had claimed had been spent, without explanation as to when, where, or why the funds had been spent.

60. During the time period when TYES and Ms. Blackburn were providing correct and truthful information to the investigators, in or around the spring or summer of 2019, TYES and Ms. Blackburn further researched Dr. Smelt and Youth Seen. Based on that research, they came to believe, based on Dr. Smelt's educational background and prior work history, that Dr. Smelt did not have the training or experience that they represented would allow TYES to expand its community programs to better reach persons and communities of color.

61. Upon information and belief, Youth Seen and Dr. Smelt did not provide the investigators with the full bank records from the Youth Seen Belco Account.

62. In or around March 2019, TYES reported to the Colorado Secretary of State that its funds had gone missing while Youth Seen was acting as TYES's fiscal sponsor. The Colorado Secretary of State obtained some summary bank records from the Youth Seen Belco Account—but importantly, without any identifying check images—but could not identify where the TYES funds had gone. The Colorado Secretary of State provided those records to the Jefferson County DA's Office, on information and belief, because they suggested criminal activity.

63. Eventually, in or around December 2020, TYES received a letter from the Jefferson County DA's Office stating that they would not bring charges because they did not believe they could prove that a theft occurred beyond a reasonable doubt.

64. The letter contained a number of inaccuracies that called into question the completeness of the investigation. As a result, TYES responded to the letter to correct those inaccuracies.

***Dr. Smelt and Youth Seen Have Disparaged TYES to Other TYES Members and to the Public***

65. Following the dissolution of the Agreement, Dr. Smelt and Youth Seen have fomented a false narrative that TYES's leadership held racial animus toward Dr. Smelt. This has caused substantial stress and harm to TYES's leadership, and Ms. Blackburn specifically, and has interfered with TYES's ability to serve the transgender youth, their families, and the community at the heart of TYES's mission.

66. For example, the TYES Board of Directors received a letter in or around summer of 2020 from another TYES member, M. M., who accused TYES leadership, and Ms. Blackburn specifically, of harboring racial animosity against Dr. Smelt, and that this racial animosity caused the dissolution of the Agreement. The letter stated that the basis for almost all of M. M.'s conclusions were conversations with Dr. Smelt.

67. On information and belief, Dr. Smelt and/or Youth Seen tried to poison the working relationship between TYES and PFLAG Boulder. PFLAG Boulder was TYES's fiscal sponsor from 2015 to 2017, prior to Youth Seen, and remains a programming partner. Dr. Smelt and Youth Seen told PFLAG Denver that TYES leadership engaged in "racist practices," which was then passed on to PFLAG Boulder.

68. On information and belief, Dr. Smelt told this same message, that TYES leadership engaged in "racist practices," to other TYES members. Because of Dr. Smelt's lies, those same members, including some with longstanding relationships with TYES and TYES leaders like Ms. Blackburn, began to accuse TYES falsely of racism and discrimination against Youth Seen.



69. As a result of these public statements, TYES has lost the trust of the community and even the trust of TYES members. TYES has further lost the ability to grow its community and serve the children and families at the heart of its mission.

***The Belco Credit Union Records Reveal Dr. Smelt's and Youth Seen's Financial Impropriety***

70. Recently, on October 29, 2021, TYES received, as a result of a subpoena, the financial records for the Youth Seen Belco Account.

71. Dr. Smelt was the only person with access to the Youth Seen Belco Account.

72. Dr. Smelt deposited at least \$5,000 of their own funds into the Youth Seen Belco Account, commingling their funds with TYES's funds. Almost all of the funds in the Youth Seen Belco Account during the relevant time period were TYES funds, including funds specifically earmarked for TYES Family Camp.

73. Dr. Smelt wrote at least three checks to themselves from the Youth Seen Belco Account, totaling at least \$5,350. These checks were allegedly for "paycheck," "back rent," and "reimbursement."

74. Until receiving the Youth Seen Belco Account records, TYES did not know, and could not have known, that Dr. Smelt made payments to themselves from the account. In fact, at the time, Dr. Smelt and Youth Seen told TYES that Dr. Smelt had not withdrawn funds from the account for their personal use.

75. The Youth Seen Belco Account records also show several ATM withdrawals that, upon information and belief, Dr. Smelt and/or Youth Seen used for their own benefit and not for any legitimate or approved TYES business purpose.

76. Upon information and belief, the Youth Seen Belco Account records show a number of other payments that Dr. Smelt made using TYES funds that TYES never authorized and that TYES did not know about until receiving the records in or around October 2021.

**FIRST CLAIM FOR RELIEF**  
**Civil Theft in violation of Colo. Rev. Stat. Ann. § 18-4-405**  
**TYES Against Youth Seen and Dr. Smelt**

77. Counterclaim-Plaintiffs incorporate each of the allegations set forth above, as if fully set forth herein.

78. TYES is the rightful owner of certain funds totaling approximately \$15,000 that were (1) paid to TYES by TYES members for TYES Family Camp; (2) received from grantors after TYES was awarded grants; and (3) raised and/or held by TYES prior to entering into the Agreement with Youth Seen.

79. Dr. Smelt and Youth Seen obtained control over TYES funds when TYES gave the funds to them to hold as TYES' fiscal sponsor. The Agreement required Youth Seen, as TYES's fiscal sponsor, to maintain a separate bank account for TYES functions and programming. Youth Seen instead commingled TYES funds with Youth Seen funds in the Youth Seen Belco Account and did not give TYES access to the Account.

80. Dr. Smelt and Youth Seen did not have authorization from TYES to use those funds except for authorized TYES expenses, given that Youth Seen was TYES's fiscal sponsor.

81. Without authorization, Dr. Smelt and Youth Seen used TYES funds for personal benefit or for the benefit of persons and entities other than TYES. Dr. Smelt and Youth Seen did so with the specific intent to permanently deprive TYES of their funds.

82. The Agreement required Youth Seen to maintain full and complete books of accounts for Youth Seen and TYES. Youth Seen did not maintain full and complete books of accounts for Youth Seen and TYES and did not provide TYES with information about how Dr. Smelt and Youth Seen were using TYES funds. As a result, TYES did not know, until it received the Youth Seen Bellco Account records, how Dr. Smelt and Youth Seen had misused and misappropriated TYES funds.

83. As a result of the misuse and misappropriation of its funds, TYES has suffered economic damages in an amount to be determined at trial.

**SECOND CLAIM FOR RELIEF**  
**Conversion in Violation of Colo. Rev. Stat. Ann. § 18-4-405**  
**TYES Against Youth Seen and Dr. Smelt**

84. Counterclaim-Plaintiffs incorporate each of the allegations set forth above, as if fully set forth herein.

85. Under the Agreement, Youth Seen stood as TYES's fiscal sponsor.

86. The Agreement required Youth Seen, as TYES's fiscal sponsor, to maintain a separate bank account for TYES functions and programming. The Agreement also required Youth Seen to maintain full and complete books of accounts for Youth Seen and TYES.

87. TYES is the rightful owner of certain funds totaling approximately \$15,000 that were (1) paid to TYES by TYES members for TYES Family Camp; (2) received from grantors after TYES was awarded grants; and (3) raised and/or held by TYES prior to entering into the Agreement with Youth Seen.

88. TYES, or TYES members, gave these funds to Dr. Smelt and Youth Seen for Youth Seen to hold on TYES's behalf, in accordance with the Agreement.

89. Dr. Smelt deposited the funds into the Youth Seen Belco Account, which Dr. Smelt opened in Youth Seen's name. Dr. Smelt was the only person who could access the Youth Seen Belco Account.

90. Dr. Smelt and Youth Seen exercised dominion or control over TYES's property, the approximately \$15,000 that Youth Seen was required to hold as TYES's fiscal sponsor in accordance with the Agreement.

91. Dr. Smelt and Youth Seen did not have authorization from TYES to use those funds except for TYES expenses that TYES approved, given that Youth Seen was TYES's fiscal sponsor. Specifically, Dr. Smelt did not have authority to withdraw TYES funds for their own personal use or for Youth Seen's use.

92. In August 2018, Dr. Smelt and Youth Seen informed TYES that TYES did not have sufficient funds to pay an invoice from the YMCA Santa Maria for TYES's Family Camp, even though funds had been specifically earmarked for that purpose. When TYES learned that the funds were not available, TYES asked Dr. Smelt and Youth Seen to return and account for the missing funds.

93. Dr. Smelt and Youth Seen never returned or accounted for the missing funds.

94. According to records that TYES recently received from the Belco Credit Union, Dr. Smelt wrote at least three checks to themselves from the Youth Seen Belco Account, totaling at least \$5,350. These checks were allegedly for "paycheck," "back rent," and "reimbursement," none of which were explained to or authorized by TYES.

95. As a direct result of Dr. Smelt's and Youth Seen's actions, TYES has been deprived of funds that Dr. Smelt and Youth Seen took control over and refused to return, which caused TYES to suffer economic damages in an amount to be determined at trial.

**THIRD CLAIM FOR RELIEF**  
**Fraudulent Misrepresentation to Induce Contract**  
**TYES Against Dr. Smelt and Youth Seen**

96. Counterclaim-Plaintiffs incorporate each of the allegations set forth above, as if fully set forth herein.

97. Youth Seen and TYES entered into the Agreement on December 21, 2017.

98. Before entering into that Agreement, Dr. Smelt and Youth Seen represented to TYES that Youth Seen had funds available to cover administrative and start-up costs until the organizations could begin winning grants. TYES later learned, when it received the Youth Seen Belco Account records, that this representation was false—Youth Seen did not deposit funds to cover administrative and start-up costs in the Belco Account.

99. Dr. Smelt and Youth Seen also represented that they had experience with outreach to persons and communities of color and would help TYES to expand the scope of TYES's community programs. TYES later came to believe, after researching Dr. Smelt's background in or around the spring or summer of 2019, that this representation was false.

100. Dr. Smelt and Youth Seen also represented that they would act as TYES's fiscal sponsor and to act as TYES's fiduciary to hold TYES's funds. Dr. Smelt and Youth Seen did not intend to fulfill that promise and did not fulfill that promise. TYES only learned for certain how Dr. Smelt and Youth Seen had spent TYES funds when it received the Youth Seen Belco Account records.

101. Dr. Smelt and Youth Seen knew that these representations were false when they made them. Dr. Smelt and Youth Seen made these representations in order to convince TYES to enter into the Agreement and to entrust Youth Seen with TYES's funds.

102. TYES relied on these, and other, representations when it decided to enter into the Agreement. That reliance was justified.

103. These representations were material to TYES's decision to enter into the Agreement and to agree that Youth Seen would act as TYES's partner and fiscal sponsor.

104. Because TYES relied on these false representations and entered into the Agreement with Youth Seen, TYES suffered damages in an amount to be determined at trial, including economic damages.

**FOURTH CLAIM FOR RELIEF**  
**Breach of Contract**  
**TYES against Youth Seen**

105. Counterclaim-Plaintiffs incorporate each of the allegations set forth above, as if fully set forth herein.

106. On or around December 21, 2017, Youth Seen entered into the Agreement with TYES, wherein Youth Seen agreed to act as TYES's fiscal sponsor.

107. The Agreement required Youth Seen to "maintain a separate bank account for TYES functions and programming" to which TYES would have access. Exhibit A at para. 7(b).

108. Youth Seen did not "maintain a separate bank account for TYES functions and programming" and instead commingled TYES and Youth Seen funds in one account, the Youth Seen Belco Account.

109. Youth Seen did not give TYES access to the Youth Seen Belco Account. TYES learned that its funds had been commingled when it received the Youth Seen Belco Account records.

110. The Agreement required Youth Seen to keep and maintain “[f]ull and complete books of accounts for Youth Seen and TYES,” utilizing “a bookkeeper hired by Youth Seen.” Exhibit A at para. 7(c).

111. Youth Seen did not maintain books of accounts for TYES and did not hire a bookkeeper until TYES requested that Youth Seen provide TYES’s financial records.

112. TYES performed all of its obligations under the Agreement.

113. As a result of Youth Seen’s breach of the Agreement, TYES suffered damages to be determined at trial, including damages relating to Youth Seen’s misappropriation of TYES’s funds.

**FIFTH CLAIM FOR RELIEF**  
**Breach of Fiduciary Duty as Fiscal Sponsor**  
**TYES against Youth Seen**

114. Counterclaim-Plaintiffs incorporate each of the allegations set forth above, as if fully set forth herein.

115. Under the Agreement, Youth Seen was TYES’s fiscal sponsor and therefore owed a fiduciary duty to TYES. Youth Seen owed a duty to TYES to act on behalf of TYES with respect to all funds that TYES entrusted to Youth Seen.

116. To carry out Youth Seen’s fiduciary duty to TYES, the Agreement specified that TYES was obligated to “maintain a separate bank account for TYES functions and programming” to which TYES would have access. Exhibit A at para. 7(b).

117. Youth Seen did not “maintain a separate bank account for TYES functions and programming” and instead commingled TYES and Youth Seen funds in one account, the Youth Seen Belco Account.

118. Youth Seen did not give TYES access to the Youth Seen Belco Account. TYES learned that its funds had been commingled when it received the Youth Seen Belco Account records.

119. To carry out Youth Seen’s fiduciary duty to TYES, the Agreement required Youth Seen to keep and maintain “[f]ull and complete books of accounts for Youth Seen and TYES,” utilizing “a bookkeeper hired by Youth Seen” and to provide TYES with regular access to its financial records. Exhibit A at para. 7(c).

120. Youth Seen did not maintain books of accounts for TYES and did not hire a bookkeeper until TYES requested that Youth Seen provide TYES’s financial records.

121. Youth Seen breached its fiduciary duty to TYES when it failed to open a separate account to hold TYES funds, commingled TYES and Youth Seen funds in the Youth Seen Belco Account, used TYES funds for their own personal benefit, and refused to provide TYES with an accounting of its own funds.

122. As a result of Youth Seen’s breach of its fiduciary duty to TYES, TYES suffered damages in an amount to be determined at trial.

**SIXTH CLAIM FOR RELIEF**  
**Intentional Infliction of Emotional Distress by Extreme and Outrageous Conduct**  
**Ms. Blackburn against Dr. Smelt**

123. Counterclaim-Plaintiffs incorporate each of the allegations set forth above, as if fully set forth herein.



124. Dr. Smelt has engaged in extreme and outrageous conduct, namely falsely accusing TYES and Ms. Blackburn of racial discrimination in order to hide Dr. Smelt's own misappropriation of TYES funds, and making other false and outrageous comments to other TYES members and other non-profits in the Denver area serving the transgender and LGBTQIA community, including PFLAG Denver and PFLAG Boulder.

125. Dr. Smelt made these false accusations recklessly, or with the intent of causing severe emotional distress.

126. Dr. Smelt knew that the TYES community and the programming that it provides to parents of transgender children is critically important to Ms. Blackburn and other members of TYES leadership. However, including as late as in or around the summer of 2020, Dr. Smelt knowingly and intentionally spread lies and misinformation to TYES members and the community for the purpose of turning those people against Ms. Blackburn and against TYES as an organization.

127. Dr. Smelt's false accusations caused severe emotional distress, including humiliation, embarrassment, anger, anxiety, and loss of reputation in the community.

#### **PRAYER FOR RELIEF**

WHEREFORE, Counterclaim-Plaintiffs respectfully request that this Court:

1. Enter judgment finding Counterclaim-Defendants liable for the six separate claims for relief provided above;
2. Award Counterclaim-Plaintiffs economic damages as a result of Counterclaim-Defendants liability on the six claims for relief provided above;

3. Award Counterclaim-Plaintiffs punitive damages as a result of Counterclaim-Defendants liability on the six claims for relief provided above;
4. Award Defendants all costs and attorney fees permitted by applicable law; and
5. Order any further relief as this Court may determine is proper.

**DEMAND FOR JURY TRIAL**

Third-Party Plaintiff, TYES, Inc., demands a trial by jury on all claims so triable.

**DEFENDANTS' FIRST AMENDED COMPLAINT AGAINST THIRD-PARTY  
DEFENDANTS REBECCA BERNER A/K/A REBECCA DAVIDSON AND TAYO, INC.,  
A UTAH CORPORATION**

Defendants TYES Inc. and Alisha D. Blackburn (“Defendants”) hereby submit this First Amended Complaint and Jury Demand against Third-Party Defendants Rebecca Berner a/k/a Rebecca Davidson and Tayo, Inc. (“Third-Party Defendants”) as follows:

**PARTIES, JURISDICTION, AND VENUE**

1. TYES is a Colorado non-profit corporation with an address at P.O. Box 812, Lafayette, Colorado 80026.
2. Third-Party Defendant, Rebecca Berner a/k/a Rebecca Davidson (“Berner”) is an individual with a primary address at P.O. Box 387, Broomfield, CO 80038.
3. Tayo, Inc. (“Tayo”) is a Utah corporation, authorized to conduct business in Colorado, with its principal place of business at 6363 W. 120th Avenue, Suite 306, Broomfield, Colorado 80020. Tayo’s registered agent, and alter-ego, is Dr. Tara J. Smelt.
4. This Court has supplemental jurisdiction over these third-party claims pursuant to 28 U.S.C. § 1367 because they relate to the same case and controversy brought before this Court by the Plaintiffs and Counterclaim-Defendants.
5. Venue is proper in this Court pursuant to 28 U.S.C. § 1391 because the unlawful conduct alleged herein was committed within the judicial district of the United States District Court for the District of Colorado.

**GENERAL FACTUAL ALLEGATIONS**

6. Tayo is a Utah corporation that is owned, at least in part, by Dr. Tara J. Smelt (“Dr. Smelt”).

7. On information and belief, Dr. Smelt negotiated the terms of Tayo's contract to pay for a retreat for the Youth Seen Board of Directors in April 2018, for which Tayo (through Dr. Smelt) promised to pay all expenses.

8. Dr. Smelt subleased from a TYES member (R. P.) office space that, on information and belief, Dr. Smelt used for Tayo business, paying rent on the sublease from Tayo funds. Dr. Smelt later abandoned the sublease, and used at least \$675 of TYES's funds to pay Tayo's rent, even though TYES never had, or needed, an office.

9. On information and belief, Dr. Smelt signed a contract between Tayo and Verizon for a telephone that TYES did not need and never requested. Dr. Smelt charged approximately \$700 to TYES for expenses related to the telephone, without TYES's knowledge or consent. Dr. Smelt directed Tayo to accept those wrongful payments.

10. There is no distinction between Dr. Tara J. Smelt and Tayo, Inc., and such a unity of interest and ownership between them, and therefore, Dr. Smelt is the alter ego of Tayo, Inc., which is a mere instrumentality of them personally.

11. Third-Party Defendant, Berner, has long been a business and personal partner of Dr. Tara J. Smelt. Berner, too, was associated with Tayo, and when first meeting and communicating with TYES leaders in 2017, used a "Tayo" email address.

12. In early 2018, Dr. Smelt represented to TYES leaders that Tayo would pay for a Youth Seen Board of Directors retreat at the Estes Park Resort, and that Tayo would be reimbursed after Youth Seen received grant money to do so. TYES never entered into any negotiations or contract for that retreat, or agreed to pay any expenses.

13. On October 29, 2021, having received, for the very first time (after having demanded them multiple times since October 2018), bank records from Bellco Credit Union (the “Bellco Bank Records”), where TYES’s funds were deposited, TYES learned that Dr. Smelt had charged TYES \$1,184.17 for “travel” related to the “Estes Park Resort,” which was Tayo’s obligation. Dr. Smelt either paid this obligation directly from TYES’s funds, or reimbursed Tayo for the costs and expenses using TYES funds.

14. Similarly, the Bellco Bank Records show that Dr. Smelt, who used space at 607 10th Street, Suite 303, Golden, Colorado 80401, subleased from TYES member/leader, RP, and charged the associated rent to TYES, notwithstanding that TYES has never had an office, has never needed an office, is not a party to any sublease or leasing arrangement, was never told about one, and certainly, never approved or consented to one. Tayo previously paid for several months of rent and, on information and belief, Dr. Smelt used the office space for their work with and for Tayo. Dr. Smelt, therefore, used TYES funds to reimburse Tayo for rent that Tayo had paid RP during the term of the sublease arrangement.

15. TYES had used the same telephone number for 10 years, through a flip phone.

16. After TYES and Youth Seen entered into the fiscal sponsorship agreement, Dr. Smelt insisted that TYES use a telephone that Tayo had contracted for with Verizon, representing that the telephone was free and repurposed. TYES did not need that telephone, did not contract for it, and never asked to use it.

17. Without TYES’s knowledge, consent or approval, Dr. Smelt charged TYES approximately \$700.00 for the telephone contract between Tayo and Verizon, taking the payment

from the Bellco bank account. Tayo benefitted either from not having to pay for the contract it had entered into, or from being reimbursed for payments previously made using TYES's funds.

18. Berner was a member of the Youth Seen Board of Directors, in part, because, as Dr. Smelt represented to TYES leadership during their negotiations of the fiscal sponsorship agreement, “. . . she is very savvy with government issues and finding grants.”

19. In March 2018, Berner prepared a letter that allowed for the payment of a salary to Dr. Smelt, for services to be provided to Youth Seen, upon the raising of sufficient funds for such compensation.

20. Berner pressured former Youth Seen Board of Directors member, Alisha Blackburn, to sign the letter on behalf of Youth Seen's Board. As part of that pressure, Berner represented that “a majority” of the Youth Seen Board of Directors had voted to approve a “salary for Tara,” even though the two TYES representatives on the seven-person Board of Directors, Ms. Blackburn and C. F., were never asked to approve the salary. On information and belief, another alleged member of the Youth Seen Board of Directors never joined the Board. On information and belief, Berner's representation was false and the Board of Directors never approved the salary with a majority vote.

21. Based on Berner's pressure and misrepresentations Ms. Blackburn signed the “salary letter” as Chairman of the Youth Seen Board of Directors.

22. Because Berner prepared the letter, and participated in all discussions about modifications to it, Berner knew and knows that the purported “salary letter” was signed by Youth Seen, not TYES, but has since misrepresented its purpose or intent. On information and

belief, Berner manipulated Ms. Blackburn into signing the “salary letter” in order to try to get TYES to pay Dr. Smelt a salary that TYES had never agreed to pay.

23. In the fall of 2018, when TYES requested, and then demanded, that Youth Seen provide all financial information and records to TYES under the fiscal sponsorship agreement, Berner fraudulently represented that Dr. Smelt had not taken any of TYES’s money. The Belco Bank Records demonstrate that was false, and that Dr. Smelt used the TYES monies for their own personal use. Dr. Smelt wrote at least three checks to themselves from the Youth Seen Belco Account, totaling at least \$5,350. These checks were allegedly for “paycheck,” “back rent,” and “reimbursement.” This misrepresentation furthered Dr. Smelt’s and Tayo’s theft of TYES’s funds.

24. Likewise, Berner also misrepresented that Youth Seen, as TYES’s fiscal sponsor, paid for “TYES expenses.” These alleged expenses had nothing to do with TYES, and TYES never approved them. As a Youth Seen board member, Berner had actual knowledge that those payments were not made for the benefit of TYES. This misrepresentation furthered Dr. Smelt’s and Tayo’s theft of TYES’s funds.

25. As a part of Berner’s role with Youth Seen, including as a member of its Board of Directors, Berner took on the role of helping to obtain grant money for TYES’s programming. Berner and Dr. Smelt advised that they wanted to prepare the application for one such Community Foundation Open Door Fund grant—a grant source that TYES had had for 3 years before any fiscal sponsorship arrangement with Youth Seen.

26. In that process, Berner supplied vague descriptions of the intended use of the grant money, asking for “operating funds,” where, in previous years, TYES had sought funds for

specific purposes, including providing support groups for parents and to develop TYES's Family Camp.

27. The Community Foundation accepted the application and granted the money to TYES, but TYES never received the grant money as Dr. Smelt misappropriated it for their personal or other business uses.

28. TYES later learned that Dr. Smelt had signed the cover letter for the grant application, presenting himself as a representative of TYES. In the "budget" attached to the application, Berner misrepresented that TYES had budgeted \$3,000 for office rent (when TYES had no office) and \$20,000 for "Contract Staffing" salaries (when TYES had no salaried staff). Contemporaneously with this false application, Berner told TYES leader/member, C. F., that they needed to prioritize grants that could be used to pay Dr. Smelt.

### **FIRST CLAIM FOR RELIEF**

#### **Civil Theft Under C.R.S. §§ 18-4-401(1) and 18-4-405 (Against Tayo, Inc.)**

29. TYES incorporates all prior allegations of this Third-Party Complaint as though fully set forth herein.

30. TYES has a possessory and ownership interest in its funds.

31. Tayo, through its alter-ego, Dr. Tara Smelt, knowingly obtained, retained, and exercised control over TYES's money by accepting and converting it to pay its expenses.

32. Tayo did so with the intent to deprive TYES of the use and benefit of TYES's money.

33. As part of this scheme, Berner delayed providing to TYES the financial documents from the Belco Account that held TYES's funds and misrepresented the contents of those accounts. For example, Berner misrepresented that Dr. Smelt had not used TYES's funds



for their personal use and that TYES had incurred operating expenses that had in fact been incurred by Dr. Smelt and/or Tayo.

34. In 2018, Berner also filled out a grant application for a Community Foundation Open Door Fund grant, purportedly on behalf of TYES. In reality, Berner misrepresented that TYES had budgeted \$3,000 for office rent (when TYES had no office) and \$20,000 for “Contract Staffing” salaries (when TYES had no salaried staff). Berner submitted the grant application with a cover letter signed by Dr. Smelt, purportedly on behalf of TYES, even though Dr. Smelt has never held any leadership position within TYES. Dr. Smelt and/or Tayo misappropriated the grant funds, as a result of Berner’s fraudulent grant application.

35. As a direct and proximate result of Tayo’s wrongful, improper and/or deceptive actions, TYES has been deprived of its property and sustained damages in an amount to be proven at trial.

**SECOND CLAIM FOR RELIEF**  
**Conversion (Against Tayo, Inc.)**

36. TYES incorporates all prior allegations of this Third-Party Complaint as though fully set forth herein.

37. Tayo intentionally and improperly exercised dominion and/or ownership over monies belonging to TYES.

38. With willful and wanton disregard for TYES’s interest in those monies, Tayo improperly and wrongly retained dominion and/or ownership over them without TYES’s permission.

39. As part of this scheme, Berner delayed providing to TYES the financial documents from the Bellco Account that held TYES’s funds and misrepresented the contents of

those accounts. For example, Berner misrepresented that Dr. Smelt had not used TYES's funds for their personal use and that TYES had incurred operating expenses that had in fact been incurred by Dr. Smelt and/or Tayo.

40. As a direct and proximate result of Tayo's wrongful, improper and/or deceptive actions, TYES has been deprived of its money and has sustained damages in an amount to be proven at trial.

**THIRD CLAIM FOR RELIEF**  
**Fraudulent Misrepresentation (Against Rebecca Berner)**

41. TYES incorporates all prior allegations of this Third-Party Complaint as though fully set forth herein.

42. In March 2018, Berner manipulated Ms. Blackburn into signing a letter that purported to approve a salary from Youth Seen to Dr. Smelt, if Dr. Smelt raised sufficient funds to support the compensation. As part of that manipulation, Berner falsely represented that "a majority" of the Youth Seen Board of Directors had voted to approve a "salary for Tara."

43. Based on Berner's pressure and misrepresentations Ms. Blackburn signed the "salary letter" as Chairman of the Youth Seen Board of Directors.

44. Even though the letter was signed by the Chairman of the Youth Seen Board of Directors, Berner, Dr. Smelt, and others have since tried to use that letter to represent that TYES owes Dr. Smelt a salary, to the detriment of TYES.

45. Berner knew those representations were false at the time that they were made.

46. When Berner made those representations and promises, and failed to disclose their true purpose, Berner knew that the representations and non-disclosures were false and misleading.

47. TYES had no basis to know that Berner's representations were false.

48. Berner intended that TYES would rely on those false representations.

49. TYES's reliance on those representations was reasonable.

50. Because of TYES's reliance on Berner's fraudulent representations, TYES suffered damages in an amount to be proven at trial.

51. Berner's actions were attended by circumstances of fraud, malice, or willful and wanton conduct under C.R.S. § 13-21-102(1)(a).

**FOURTH CLAIM FOR RELIEF**  
**Unjust Enrichment (Against Tayo, Inc.)**

52. TYES incorporates all prior allegations of this Third-Party Complaint as though fully set forth herein.

53. TYES conferred a benefit on Tayo's alter-ego, Dr. Tara J. Smelt, by permitting her newly formed non-profit corporation, Youth Seen, to act as TYES's fiscal sponsor.

54. As a part of that agreement, Tayo's alter-ego, received TYES funds and then diverted them to herself, and then to Tayo, for Tayo expenses.

55. The benefit conferred on Third-Party Defendant, Tayo, was at TYES's expense.

56. Third-Party Defendant, Tayo's, retention of the benefits without compensating TYES would be unjust.

57. TYES has suffered a detriment as a result of Third-Party Defendant, Tayo's wrongful conduct.

**PRAYER FOR RELIEF**

WHEREFORE, Third-Party Plaintiff, TYES, Inc., respectfully requests that this Court:

1. Award Third-Party Plaintiff, TYES, Inc., damages incurred as a result of Third-Party Defendants' respective civil theft, conversion, fraudulent misrepresentation, and unjust enrichment, including the recovery of actual and compensatory damages, and treble damages.
2. Establishment of a constructive trust for the converted and stolen funds.
3. Award Third-Party Plaintiff, TYES, Inc., its allowable costs, disbursements and penalties in this action as the Court deems proper.
4. Award Third-Party Plaintiff, TYES, Inc., all reasonable attorneys' fees to the extent such may be allowable by law or contract.
5. Award Third-Party Plaintiff, TYES, Inc., pre- and post-judgment interest.
6. Award Third-Party Plaintiff, TYES, Inc., all further relief in law or in equity to which it may show it is unjustly entitled.

**DEMAND FOR JURY TRIAL**

Third-Party Plaintiff, TYES, Inc., demands a trial by jury on all claims so triable.

Dated: February 8, 2022.

Respectfully submitted,

*s/ Michael R. Krantz*

---

Tamera D. Westerberg

Michael R. Krantz

Wheeler Trigg O'Donnell LLP

370 Seventeenth Street, Suite 4500

Denver, CO 80202

Telephone: 303.244.1800

Facsimile: 303.244.1879

Email: westerbert@wtotrial.com

krantz@wtotrial.com

Attorneys for Defendants, TYES Inc. and  
Alisha D. Blackburn

**CERTIFICATE OF SERVICE (CM/ECF)**

I HEREBY CERTIFY that on February 8, 2022, I electronically filed the foregoing **DEFENDANTS TYES INC. AND ALISHA D. BLACKBURN'S ANSWER AND FIRST AMENDED COUNTERCLAIM TO PLAINTIFFS' FIRST AMENDED COMPLAINT AND FIRST AMENDED COMPLAINT AGAINST THIRD-PARTY DEFENDANTS REBECCA BERNER A/K/A REBECCA DAVIDSON AND TAYO, INC.** with the Clerk of Court using the CM/ECF system which will send notification of such filing to the following email addresses:

- **Amy M. Maestas**  
amaestas@thelitbot.com
- **Leah P. VanLandschoot**  
lvanlandschoot@thelitbot.com, amaestas@thelitbot.com, admin@thelitbot.com
- **Eugene Volokh**  
volokh@law.ucla.edu
- **Tamera Dietrich Westerberg**  
Westerberg@wtotrial.com, christman@wtotrial.com, drotzmann@wtotrial.com

s/ Michael R. Krantz

# EXHIBIT

# A

CONFIDENTIAL

December 21, 2017

Dear TYES,

This letter (the "Agreement") summarizes my understanding of our intent for TYES and Youth Seen to work together on a joint mission.

WHEREAS, the Youth Seen mission is to foster and empower the social and emotional well being of youth in all communities with a priority for rural communities; and

WHEREAS, Youth Seen is a 501c3; and

WHEREAS, the TYES mission is to empower and support families and caregivers of gender expansive youth by providing resources, education, outreach, and advocacy, in order to create supportive environments that allow youth to experience the joy of authenticity; and

WHEREAS, TYES currently is not planning on becoming a non-profit; and

WHEREAS, Youth Seen is working to open a drop in center, as its first location, in Grand Junction in 2018; and

WHEREAS, Youth Seen is seeking partnerships with other youth centered organizations; and

WHEREAS, TYES is a parent and youth support organization focusing on gender expansive youth, ages 3-18, and is willing to assist Youth Seen in providing those services and resource centers to the Youth Seen community; and

WHEREAS, Youth Seen intends to have informal partnerships with other community organizations for the benefit of our service groups.

- 
1. TYES and Youth Seen will work with their grant writer to find appropriate grants to assist in payment of TYES programming. The Grant Writer will receive a percentage of successful grants. TYES will work with the grant writer to find and implement grants.
  2. Youth Seen may develop grant funding beyond the needs of TYES for other parts of the Youth Seen mission.
  3. This Letter of Intent is written to define the basic parameters of a future agreement that will be drawn up and approved by a lawyer.
  4. TYES, specifically R.P. [REDACTED], will provide 20 hours per week (to start) of programming work for Youth Seen starting at a mutually agreed date. This work will be paid for through grants in the amount of \$30,000 per year for 1,000 hours of work.



- a. The TYES Program Director will always also be a parent of a gender expansive child who engages and participates within the TYES community.
  - b. TYES will also have a parental advisory committee that will be managed by the Program Director.
5. The TYES programming for Youth Seen will be approved by Youth Seen Executive Director prior to implementation to ensure that it matches the mission of the organization and there is money available in the budget to complete the programs.
6. The working relationship should be reviewed and considered on a regular basis. For the purposes of the joint venture, the Program Director will be an employee of Youth Seen. If the joint venture dissolves, the Program Director goes with TYES.
7. Youth Seen will stand as TYES fiscal sponsor for the purposes of receiving grants.
  - a. Youth Seen will have a bank account for general funds and other programming.
  - b. Youth Seen will maintain a separate bank account for TYES functions and programming – to which the Executive Director and Program Director will have access.
  - c. Full and complete books of accounts for Youth Seen and TYES shall be kept and maintained by a bookkeeper hired by Youth Seen. The books shall be closed at the end of each calendar year and statements prepared showing the financial condition of the TYES finances and its profits or loss.
8. With 90 days notice, either party shall have the right to terminate the Agreement for any reason.
9. TYES will have two seats on the board, as well as the working position of TYES Program Director. These two seats will also be on the parental advisory committee for TYES.
10. This document is serving as a draft of Youth Seen and TYES working relationship.

Please review this letter for consideration.

Sincerely,

Dr. Tara J. Smelt

R.P. [REDACTED], MA LPC RYT

Alisha Blackburn, BSW, MOTR/L



E.K. [REDACTED], MS  
C.F. [REDACTED] MA, LPCC

# EXHIBIT

# B

CONFIDENTIAL

Tyes  
GENERAL LEDGER  
All Dates

| DATE                                | TRANSACTION<br>TYPE | NUM       | ADJ | NAME | MEMO/DESCRIPTION  | SPLIT                         | AMOUNT            |
|-------------------------------------|---------------------|-----------|-----|------|---|-------------------------------|-------------------|
| <b>Owner's Investment</b>           |                     |           |     |      |   |                               |                   |
| 02/23/2018                          | Deposit             | 117359769 | No  |      | \$\$ moved from Tyes original bank account  | Free Business Checking (2089) | 3,058.09          |
| <b>Total for Owner's Investment</b> |                     |           |     |      |   |                               | <b>\$3,058.09</b> |
| <br><b>TYES Family Camp</b>         |                     |           |     |      |   |                               |                   |
| 04/24/2018                          | Deposit             | 121272766 | No  |      | Deposit   | Free Business Checking (2089) | 250.00            |
| 06/04/2018                          | Deposit             |           | No  |      |    | Paypal Bank                   | 130.00            |
| 06/08/2018                          | Deposit             |           | No  |      |    | Paypal Bank                   | 130.00            |
| 06/20/2018                          | Deposit             |           | No  |      |    | Paypal Bank                   | 130.00            |
| 06/22/2018                          | Deposit             | 142677497 | No  |      | Deposit   | Free Business Checking (2089) | 1,475.00          |
| 07/06/2018                          | Deposit             |           | No  |      |    | Paypal Bank                   | 130.00            |
| 07/10/2018                          | Deposit             | 146320656 | No  |      |    | Free Business Checking (2089) | 125.00            |
| 07/17/2018                          | Deposit             |           | No  |      |    | Paypal Bank                   | 260.00            |
| 07/19/2018                          | Deposit             | 146320650 | No  |      |    | Free Business Checking (2089) | 200.00            |
| 07/26/2018                          | Deposit             |           | No  |      |    | Paypal Bank                   | 260.00            |
| 07/26/2018                          | Deposit             |           | No  |      |    | Paypal Bank                   | 130.00            |
| 07/26/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 260.00            |
| 07/27/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 130.00            |
| 07/27/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 260.00            |
| 07/27/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 260.00            |
| 07/28/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 260.00            |
| 07/28/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 130.00            |
| 07/29/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 260.00            |
| 07/31/2018                          | Deposit             | 148553280 | No  |      | Deposit - TYES Family Camp  | Free Business Checking (2089) | 375.00            |
| 07/31/2018                          | Journal Entry       | 2018001   | No  |      | Target Gift Card  | -Split-                       | 100.00            |
| 08/02/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 260.00            |
| 08/03/2018                          | Deposit             | 149432390 | No  |      | Deposit   | Free Business Checking (2089) | 125.00            |
| 08/14/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 5.00              |
| 08/14/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 125.00            |
| 08/31/2018                          | Deposit             |           | No  |      |  | Paypal Bank                   | 260.00            |
| 09/14/2018                          | Deposit             | 156533851 | No  |      | Deposit   | Free Business Checking (2089) | 2,663.00          |
| <b>Total for TYES Family Camp</b>   |                     |           |     |      |   |                               | <b>\$8,693.00</b> |
| <b>Merchant/Paypal Fees</b>         |                     |           |     |      |   |                               |                   |
| 06/04/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 4.07              |
| 06/08/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 4.07              |
| 06/20/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 4.07              |
| 07/06/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 4.07              |
| 07/17/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 7.84              |
| 07/26/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 7.84              |
| 07/26/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 7.84              |
| 07/26/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 7.84              |
| 07/27/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 4.07              |
| 07/27/2018                          | Deposit             |           | No  |      |   | Paypal Bank                   | 7.84              |

CONFIDENTIAL

| DATE   | TRANSACTION<br>TYPE | NUM       | ADJ | NAME               | MEMO/DESCRIPTION  | SPLIT                         | AMOUNT            |
|--|---------------------|-----------|-----|--------------------|---|-------------------------------|-------------------|
| 07/27/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 4.07              |
| 07/27/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 7.84              |
| 07/28/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 4.07              |
| 07/28/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 7.84              |
| 07/29/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 7.84              |
| 08/02/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 7.84              |
| 08/14/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 3.93              |
| 08/14/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 0.45              |
| 08/31/2018                                   | Deposit             |           | No  |                    |   | Paypal Bank                   | 7.84              |
| <b>Total for Merchant/Paypal Fees</b>        |                     |           |     |                    |   |                               | <b>\$103.43</b>   |
| <b>Shipping</b>                              |                     |           |     |                    |   |                               |                   |
| 04/02/2018                                   | Check               | 502       | No  | Rebecca Davidson   | Check to Rebecca Davidson for Grant Overnight Shipping  | Free Business Checking (2089) | 44.79             |
| <b>Total for Shipping</b>                    |                     |           |     |                    |   |                               | <b>\$44.79</b>    |
| <b>Advertising &amp; Marketing</b>           |                     |           |     |                    |   |                               |                   |
| 04/19/2018                                   | Check               | 121272769 | No  |                    | Point Of Sale Withdrawal<br>2190400 Point Of Sale<br>Withdrawal 219040000207048 IN<br>FIRST VICTORY<br>FILMS8057489759 PAUS | Free Business Checking (2089) | 250.00            |
| 04/20/2018                                   | Check               | 504       | No  | Rosie Sinner       | Check to Rosie Sinner for Tyes Logo   | Free Business Checking (2089) | 100.00            |
| 05/21/2018                                   | Check               | 506       | No  | Longmont Pride     | Check to Longmont Pride   | Free Business Checking (2089) | 67.50             |
| 06/17/2018                                   | Check               | 142677501 | No  |                    | Posters, etc Pride  | Free Business Checking (2089) | 148.35            |
| 07/05/2018                                   | Check               | 146320659 | No  | google             | Email   | Free Business Checking (2089) | 25.00             |
| 07/12/2018                                   | Check               | 509       | No  | First Victory Film | First Victory Film  | Free Business Checking (2089) | 500.00            |
| 08/01/2018                                   | Expense             | 148553278 | No  |                    | Email   | Free Business Checking (2089) | 25.00             |
| 08/17/2018                                   | Expense             | 514       | No  | Alise McGowan      | Tyes Stickers and Pens  | Free Business Checking (2089) | 60.00             |
| 08/22/2018                                   | Expense             | 153672367 | No  |                    | Point Of Sale Withdrawal<br>2190400 Point Of Sale<br>Withdrawal 219040000207048 IN<br>FIRST VICTORY<br>FILMS8057489759 PAUS | Free Business Checking (2089) | 500.00            |
| 08/28/2018                                   | Expense             | 153672364 | No  |                    | Siteground Hosting Website  | Free Business Checking (2089) | 45.00             |
| 09/03/2018                                   | Check               | 154326467 | No  |                    | Email   | Free Business Checking (2089) | 26.66             |
| 09/03/2018                                   | Check               | 154326468 | No  |                    | Siteground Hosting Website  | Free Business Checking (2089) | 150.58            |
| <b>Total for Advertising &amp; Marketing</b> |                     |           |     |                    |   |                               | <b>\$1,898.09</b> |
| <b>Charitable Donations</b>                  |                     |           |     |                    |   |                               |                   |
| 03/23/2018                                   | Check               | 92        | No  | One Colorado       | Check to One Colorado for Tyes Lobby Day  | Free Business Checking (2089) | 100.00            |
| <b>Total for Charitable Donations</b>        |                     |           |     |                    |   |                               | <b>\$100.00</b>   |
| <b>Contractors</b>                           |                     |           |     |                    |   |                               |                   |
| 04/09/2018                                   | Check               | 501       | No  | Tyler Tair         | Childcare   | Free Business Checking (2089) | 65.00             |
| 04/24/2018                                   | Check               | 500       | No  | Piper Doering      | Check to Piper Doering for child care   | Free Business Checking (2089) | 65.00             |
| 05/22/2018                                   | Expense             |           | No  | Rosie Sinner       | Rosie Sinner-0 Refunded   | Paypal Bank                   | 100.00            |
| 05/22/2018                                   | Deposit             |           | No  | Rosie Sinner       | Graphic Design  | Paypal Bank                   | -100.00           |
| 05/23/2018                                   | Check               | 130347773 | No  | Rosie Sinner       | Rosie Sinner Logo Tyes  | Free Business Checking (2089) | 100.00            |
| 06/19/2018                                   | Check               | 508       | No  | Piper Doering      | Child Care  | Free Business Checking (2089) | 65.00             |
| 09/10/2018                                   | Expense             | 517       | No  | Sequoia Hayes      | Reimburse Sequoia for Background Check  | Free Business Checking (2089) | 29.95             |
| 09/24/2018                                   | Expense             | 519       | No  | Sara Staley        | Family Camp Trainers  | Free Business Checking (2089) | 100.00            |
| 09/24/2018                                   | Expense             | 518       | No  | Bethy Leonardi     | Check to Betty Leonardi for Training  | Free Business Checking (2089) | 100.00            |
| 09/27/2018                                   | Expense             | 516       | No  | Lior Gross         | for Background Check  | Free Business Checking (2089) | 29.95             |

CONFIDENTIAL



| DATE   | TRANSACTION<br>TYPE | NUM       | ADJ | NAME                                  | MEMO/DESCRIPTION  | SPLIT                         | AMOUNT          |
|--|---------------------|-----------|-----|---------------------------------------|---|-------------------------------|-----------------|
| 10/19/2018   | Journal Entry       | 2018011   | No  |                                       | Amount  |                               |                 |
|  |                     |           |     |                                       | To reflect Tara salary gone   | -Split-                       | -52,499.97      |
| <b>Total for Contractors</b>                       |                     |           |     |                                       |   |                               | <b>\$554.90</b> |
| Insurance  |                     |           |     |                                       |   |                               |                 |
| 03/07/2018   | Check               | 117359768 | No  |                                       | Point Of Sale Withdrawal<br>3458484 Point Of Sale<br>Withdrawal 345848462882<br>STATE FARM INSURANCE<br>8009566310 ILUS   | Free Business Checking (2089) | 75.66           |
| 04/07/2018   | Check               | 117359749 | No  |                                       | Point Of Sale Withdrawal<br>3458484 Point Of Sale<br>Withdrawal 345848462882<br>STATE FARM INSURANCE<br>8009566310 ILUS   | Free Business Checking (2089) | 74.66           |
| 05/09/2018   | Check               | 123723491 | No  |                                       | Point Of Sale Withdrawal<br>3458484 Point Of Sale<br>Withdrawal 345848462882<br>STATE FARM INSURANCE<br>8009566310 ILUS   | Free Business Checking (2089) | 74.23           |
| 06/07/2018   | Check               | 142677509 | No  |                                       | Point Of Sale Withdrawal<br>3458484 Point Of Sale<br>Withdrawal 345848462882<br>STATE FARM INSURANCE<br>8009566310 ILUS   | Free Business Checking (2089) | 74.49           |
| 07/07/2018   | Check               | 146320657 | No  |                                       | Point Of Sale Withdrawal<br>3458484 Point Of Sale<br>Withdrawal 345848462882<br>STATE FARM INSURANCE<br>8009566310 ILUS   | Free Business Checking (2089) | 74.49           |
| 08/22/2018   | Expense             | 153672368 | No  |                                       | Point Of Sale Withdrawal<br>3458484 Point Of Sale<br>Withdrawal 345848462882<br>STATE FARM INSURANCE<br>8009566310 ILUS   | Free Business Checking (2089) | 74.49           |
| 09/07/2018   | Check               | 155165304 | No  |                                       | Point Of Sale Withdrawal<br>3458484 Point Of Sale<br>Withdrawal 345848462882<br>STATE FARM INSURANCE<br>8009566310 ILUS   | Free Business Checking (2089) | 74.49           |
| 10/07/2018   | Check               | 160765021 | No  |                                       | Point Of Sale Withdrawal<br>3458484 Point Of Sale<br>Withdrawal 345848462882<br>STATE FARM INSURANCE<br>8009566310 ILUS   | Free Business Checking (2089) | 37.25           |
| <b>Total for Insurance</b>                         |                     |           |     |                                       |   |                               | <b>\$559.76</b> |
| Job Supplies                                       |                     |           |     |                                       |   |                               |                 |
| 08/01/2018   | Expense             | 513       | No  |                                       | Snacks for Tyes Family Camp   | Free Business Checking (2089) | 221.13          |
| <b>Total for Job Supplies</b>                      |                     |           |     |                                       |   |                               | <b>\$221.13</b> |
| Legal & Professional Services                      |                     |           |     |                                       |   |                               |                 |
| 10/17/2018   | Check               | 121272770 | No  | Absolutely Advanced Accounting<br>LLC | Accounting  | Free Business Checking (2089) | 319.50          |
| <b>Total for Legal &amp; Professional Services</b> |                     |           |     |                                       |   |                               | <b>\$319.50</b> |
| Office Supplies & Software                         |                     |           |     |                                       |   |                               |                 |
| 09/02/2018   | Check               | 154326469 | No  |                                       | Microsoft Office  | Free Business Checking (2089) | 38.00           |
| 09/04/2018   | Check               | 154538180 | No  |                                       | Techsoup  | Free Business Checking (2089) | 25.00           |
| 10/02/2018   | Check               | 159806287 | No  | google                                | Point Of Sale Withdrawal<br>8906200 Point Of Sale<br>Withdrawal 89062000854521<br>GOOGLE GSUITEyouthse<br>ccgooglecomCAUS | Free Business Checking (2089) | 24.17           |
| <b>Total for Office Supplies &amp; Software</b>    |                     |           |     |                                       |   |                               | <b>\$87.17</b>  |
| Other Business Expenses                            |                     |           |     |                                       |   |                               |                 |
| 06/07/2018   | Check               | 142677510 | No  |                                       | Point Of Sale Withdrawal<br>AMAZON Point Of Sale<br>Withdrawal AMAZONCOM<br>SEATTLE WAUS                                  | Free Business Checking (2089) | 15.78           |
| 06/07/2018   | Check               | 142677506 | No  | Amazon                                | Amazon Prime Account  | Free Business Checking (2089) | 58.45           |
| 06/07/2018   | Check               | 142677507 | No  |                                       | Point Of Sale Withdrawal<br>AMAZON Point Of Sale<br>Withdrawal AMAZONCOM<br>SEATTLE WAUS                                  | Free Business Checking (2089) | 13.00           |
| 06/22/2018   | Check               | 142677498 | No  |                                       | Pride Supplies  | Free Business Checking (2089) | 6.22            |
| 06/24/2018   | Check               | 142677495 | No  |                                       | Walmart- Pride Supplies   | Free Business Checking (2089) | 46.07           |
| <b>Total for Other Business Expenses</b>           |                     |           |     |                                       |   |                               | <b>\$139.52</b> |

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| DATE                   | TRANSACTION<br>TYPE | NUM       | ADJ | NAME                  | MEMO/DESCRIPTION   | SPLIT                         | AMOUNT   |
|------------------------|---------------------|-----------|-----|-----------------------|--|-------------------------------|----------|
| Purchases              |                     |           |     |                       |  |                               |          |
| 07/31/2018             | Journal Entry       | 2018001   | No  |                       | Target Gift Card - Pens, Supplies,<br>Snacks, Etc  | -Split-                       | 100.00   |
| Total for Purchases    |                     |           |     |                       |  |                               | \$100.00 |
| Rent & Lease           |                     |           |     |                       |  |                               |          |
| 03/13/2018             | Check               | 89        | No  | Boulder Support Group | Support Group Space  | Free Business Checking (2089) | 210.00   |
| 07/06/2018             | Check               | 510       | No  | Tara                  | Rent Reimbursement   | Free Business Checking (2089) | 675.00   |
| Total for Rent & Lease |                     |           |     |                       |  |                               | \$885.00 |
| Travel                 |                     |           |     |                       |  |                               |          |
| 04/30/2018             | Check               | 123723498 | No  |                       | Point Of Sale Withdrawal<br>2675778 Point Of Sale<br>Withdrawal 267577859882<br>ESTES PARK RESORT<br>ESTES PARK COUS | Free Business Checking (2089) | 184.67   |
| 04/30/2018             | Check               | 123723493 | No  |                       | Point Of Sale Withdrawal<br>2675778 Point Of Sale<br>Withdrawal 267577859882<br>ESTES PARK RESORT<br>ESTES PARK COUS | Free Business Checking (2089) | 120.74   |
| 04/30/2018             | Check               | 123723492 | No  |                       | Point Of Sale Withdrawal<br>2675778 Point Of Sale<br>Withdrawal 267577859882<br>ESTES PARK RESORT<br>ESTES PARK COUS | Free Business Checking (2089) | 184.67   |
| 04/30/2018             | Check               | 123723495 | No  |                       | Point Of Sale Withdrawal<br>2675778 Point Of Sale<br>Withdrawal 267577859882<br>ESTES PARK RESORT<br>ESTES PARK COUS | Free Business Checking (2089) | 184.67   |
| 04/30/2018             | Check               | 123723494 | No  |                       | Point Of Sale Withdrawal<br>2675778 Point Of Sale<br>Withdrawal 267577859882<br>ESTES PARK RESORT<br>ESTES PARK COUS | Free Business Checking (2089) | 218.74   |
| 04/30/2018             | Check               | 123723496 | No  |                       | Point Of Sale Withdrawal<br>2675778 Point Of Sale<br>Withdrawal 267577859882<br>ESTES PARK RESORT<br>ESTES PARK COUS | Free Business Checking (2089) | 184.67   |
| 04/30/2018             | Check               | 123723497 | No  |                       | Point Of Sale Withdrawal<br>2675778 Point Of Sale<br>Withdrawal 267577859882<br>ESTES PARK RESORT<br>ESTES PARK COUS | Free Business Checking (2089) | 184.67   |
| 04/30/2018             | Check               | 123723499 | No  |                       | Point Of Sale Withdrawal<br>2675778 Point Of Sale<br>Withdrawal 267577859882<br>ESTES PARK RESORT<br>ESTES PARK COUS | Free Business Checking (2089) | 92.34    |
| 05/30/2018             | Deposit             | 133358032 | No  |                       | Point Of Sale Deposit<br>2675778598 Point Of Sale<br>Deposit 267577859882 ESTES<br>PARK RESORT ESTES PARK<br>COUS    | Free Business Checking (2089) | -22.48   |
| 05/30/2018             | Deposit             | 133358031 | No  |                       | Point Of Sale Deposit<br>2675778598 Point Of Sale<br>Deposit 267577859882 ESTES<br>PARK RESORT ESTES PARK<br>COUS    | Free Business Checking (2089) | -26.21   |
| 05/30/2018             | Deposit             | 133358030 | No  |                       | Point Of Sale Deposit<br>2675778598 Point Of Sale<br>Deposit 267577859882 ESTES<br>PARK RESORT ESTES PARK<br>COUS    | Free Business Checking (2089) | -26.21   |
| 05/30/2018             | Deposit             | 133358033 | No  |                       | Point Of Sale Deposit<br>2675778598 Point Of Sale<br>Deposit 267577859882 ESTES<br>PARK RESORT ESTES PARK<br>COUS    | Free Business Checking (2089) | -26.21   |
| 05/30/2018             | Deposit             | 133358034 | No  |                       | Point Of Sale Deposit<br>2675778598 Point Of Sale<br>Deposit 267577859882 ESTES<br>PARK RESORT ESTES PARK<br>COUS    | Free Business Checking (2089) | -17.47   |
| 05/30/2018             | Deposit             | 133358035 | No  |                       | Point Of Sale Deposit<br>2675778598 Point Of Sale  | Free Business Checking (2089) | -26.21   |

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| DATE                       | TRANSACTION<br>TYPE | NUM       | ADJ | NAME        | MEMO/DESCRIPTION  | SPLIT                         | AMOUNT            |
|----------------------------|---------------------|-----------|-----|-------------|---|-------------------------------|-------------------|
| 05/30/2018                 | Deposit             | 133358036 | No  |             | Deposit 267577859882 ESTES<br>PARK RESORT ESTES PARK<br>COUS<br>Point Of Sale Deposit<br>2675778598 Point Of Sale<br>Deposit 267577859882 ESTES<br>PARK RESORT ESTES PARK<br>COUS | Free Business Checking (2089) | -26.21            |
| <b>Total for Travel</b>    |                     |           |     |             |   |                               | <b>\$1,184.17</b> |
| Utilities                  |                     |           |     |             |   |                               |                   |
| 06/06/2018                 | Check               |           | No  | Centurylink | Point Of Sale Withdrawal<br>4451205 Point Of Sale<br>Withdrawal 445120538993<br>CENTERLINK INC<br>HTTPSWWWLGBTFLUS-<br>Membership   | Free Business Checking (2089) | 27.50             |
| 06/23/2018                 | Check               | 142677496 | No  |             | Point Of Sale Withdrawal<br>2129180 Point Of Sale<br>Withdrawal 2129180007518<br>VZWRLSSIVR VB<br>8009220204 FLUS   | Free Business Checking (2089) | 113.14            |
| 07/19/2018                 | Check               | 146320651 | No  |             | Point Of Sale Withdrawal<br>2129210 Point Of Sale<br>Withdrawal 2129210007518<br>VZWRLSSMY VZ VB P<br>8009220204 FLUS   | Free Business Checking (2089) | 115.64            |
| 08/31/2018                 | Expense             | 153672356 | No  |             | Point Of Sale Withdrawal<br>3367122 Point Of Sale<br>Withdrawal 336712214<br>VZWRLSSMY VZ VB P<br>8009220204 GAUS   | Free Business Checking (2089) | 115.36            |
| 09/07/2018                 | Check               | 155165303 | No  |             | Point Of Sale Withdrawal<br>3367096 Point Of Sale<br>Withdrawal 336709641 VERIZON<br>WRL MY ACCT VN 8009220204<br>CAUS  | Free Business Checking (2089) | 133.76            |
| 10/19/2018                 | Check               | 163060699 | No  |             | External Withdrawal ACHMA<br>VISB 8 External Withdrawal<br>ACHMA VISB 8009220204 BILL<br>PYMNT  | Free Business Checking (2089) | 317.21            |
| <b>Total for Utilities</b> |                     |           |     |             |   |                               | <b>\$822.61</b>   |

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