EXHIBIT 16

Letter, Rep. Francis X. Ryan, Pennsylvania House of Representatives, to Rep. Scott Perry, U.S. House of Representatives (Dec. 4, 2020)

December 4, 2020

Congressman Scott Perry
1207 Longworth House Office
Building Washington, DC 20515

Congressman Perry;

The general election of 2020 in Pennsylvania was fraught with inconsistencies, documented irregularities and improprieties associated with mail-in balloting, pre-canvassing, and canvassing that the reliability of the mail-in votes in the Commonwealth of Pennsylvania is impossible to rely upon.

The above factors, when combined with the lack of the required associated internal control mechanisms to ensure legality, accountability, accuracy, and the trustworthiness of the results, effectively undermine the trustworthiness of the entire election process.

The House of Representatives of Pennsylvania determined, as a result, that the process by which the President of the United States was determined was so fraught with errors that the legislature introduced House Resolutions 1094 on November 30, 2020 to contest the selection of electors.

The analysis below substantially confirms that the mail-in ballot process in the Commonwealth of Pennsylvania in the 2020 General Election was so defective that it is essential to declare the selection of presidential electors for the Commonwealth to be in dispute. The United States Congress is asked to declare the selection of presidential electors in this Commonwealth to be in dispute and to intervene in the selection of the electors for the Commonwealth of Pennsylvania for the 2020 General Election.

In any process control environment, the system of internal controls is designed to reasonably deter wrongdoing.

In the Sarbanes-Oxley type environment and the Committee on Sponsoring organizations process control environment, the control environment surrounding an election require that the processes utilized be capable of providing reasonable controls to ensure that the election results reflect the will of the voters.

In that regard, the COSO standards (Committee on Sponsoring Organizations) prescribes processes of controls to ensure internal controls are adhered to, for instance, in this case, the accuracy of the election results. COSO and SOX are built on the same model of the system of internal controls

The control environment includes:

1. *Control Environment*

- Exercise integrity and ethical values.
- Make a commitment to competence.
- Use the board of directors and audit committee.
- Facilitate management's philosophy and operating style.
- Create organizational structure.
- Issue assignment of authority and responsibility.
- Utilize human resources policies and procedures.

2. *Risk Assessment*

- Create companywide objectives.
- Incorporate process-level objectives.
- Perform risk identification and analysis.
- Manage change.

3. *Control Activities*

- Follow policies and procedures.
- Improve security (application and network).
- Conduct application change management.
- Plan business continuity/backups.
- Perform outsourcing.

4. *Information and Communication*

- Measure quality of information.
- Measure effectiveness of communication.

5. *Monitoring*

- Perform ongoing monitoring.
- Conduct separate evaluations.

In any system of internal controls, there are audits which would identify control deficiencies, significant deficiencies, and material weaknesses of the system of internal controls. When there are such deficiencies of internal controls of the material weakness nature and/or significant deficiency nature than standards require that the results cannot be relied upon. The accounting

profession has specific guidance on such control environment in AU-314, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement.

In 2019, Rep. Ryan identified such concerns about the control environment in the Commonwealth and introduced House Bill 1053, Lean Government Operations, to uniformly implement lean operations and an effective system of internal controls. The Governor indicated opposition to the bill and threatened to veto the bill. In the State Government Committee the bill passed 20-5 when the Democrat members placed such significant amendments and opposition from the executive branch to preclude the bill from moving.

This pattern of obstruction to systems of internal controls reinforces the concerns that the control environment did not exist in Pennsylvania's executive branch to warrant confidence that there was any intent to establish an effective system of internal controls over the mail-in ballots in the Commonwealth.

In 2019, we identified such concerns about the control environment in the Commonwealth were identified and a bill to address these concerns was introduced. and introduced House Bill 1053 was introduced to uniformly implement lean government operations in order to uniformly implement lean operations and an effective system of internal controls. The Governor indicated opposition to the bill and threatened to veto the bill. Additionally, Democrat members in the House State Government Committee cited the Governor's opposition to the bill as they sought to defeat the bill through the amendment process. In the State Government Committee the bill passed 20-5 when the Democrat members placed such significant amendments and opposition from the executive branch to preclude the bill from moving.

This pattern of obstruction to systems of internal controls reinforces the concerns that the control environment did not exist in Pennsylvania's executive branch to warrant confidence that there was any intent to establish an effective system of internal controls over the mail-in ballots in the Commonwealth.

In any audit committee the Audit Committee and with auditing standards, the question is always asked in the management representation letters: "Was management (read Executive Branch) able to override the system of internal controls?" Should the answer to that question be YES, which in the instant case, it was, the CPA audit would immediately stop with NO audit opinion issued. Nothing less can should be expected of our election process.

For the reasons below, it is believed that the system of controls over voting within the Commonwealth of Pennsylvania in the 2020 General Election were so flawed as to render the results of the mail-in ballot process incapable of being relied upon. Specific potential remedies are available to include:

1. Revote of the mail in ballots in time to certify the electors for the presidential election.
2. Declare the process of mail in ballots so flawed that the Congress of the United States, as prescribed by the U. S. Constitution would select the PA electors for President.

The evidence of resistance to the implementation to election security safeguards, process flaws, inconsistencies, violations of PA election laws as written, include:

1. Documented objection by leaders of the Democrat Party to object to a study of the election process to preclude the problems that in fact did occur in the 2020 general election. The study was proposed as House Resolution 1032 of 2020 and was abandoned after gross public misrepresentations were made about the true nature of the intent of the resolution. due to public backlash due to the comments (An example of this can be found in the comments of Representative Malcolm Kenyatta.)

2. Actions from the PA Supreme Court which undermined the controls inherent in Act 77 of 2019. The "legislative" overreach by the Supreme Court is the basis of the impeachment articles against Justice Wecht. The controls which were undermined include:
   a. On September 17, 2020, less than seven weeks before the November 3, 2020 election, the partisan majority on the Supreme Court of the Commonwealth of Pennsylvania unlawfully and unilaterally extended the deadline for mail-in ballots to be received, mandated that ballots mailed without a postmark would be presumed to be received timely, and could be accepted without a verified voter signature.
   b. On October 23, 2020, less than two weeks before the November 3, 2020 election and upon a petition from the Secretary of the Commonwealth, the Supreme Court of the Commonwealth of Pennsylvania ruled that mail-in ballots need not authenticate signatures for mail-in ballots, thereby treating in-person and mail-in voters dissimilarly and eliminating a critical safeguard against potential election crime.
   c. Authorized the use of drop boxes for collecting votes with little to no controls proscribed to prevent ballot harvesting.

3. Actions by the Secretary of State which undermined the consistency and controls of the election process during the weeks preceding the General Election of November 3, 2020. The actions by the Secretary led to a House Resolution to prohibit object to the seating of electors calling the election to be in dispute. These include:
   a. On November 2, 2020, the night before the November 3, 2020 election and prior to the prescribed time for pre-canvassing mail-in ballots, the office of the Secretary of the Commonwealth encouraged certain counties to notify party and candidate representatives of mail-in voters whose ballots contained defects;
   b. Heavily Democrat counties permitted mail-in voters to cure ballot defects while heavily Republican counties followed the law and invalidated defective ballots;
   c. In certain counties in the Commonwealth, watchers were not allowed to meaningfully observe the pre-canvassing and canvassing activities relating to absentee and mail-in ballots;
   d. In other parts of the Commonwealth, watchers observed irregularities concerning the pre-canvassing and canvassing of absentee and mail-in ballots.

4. Prior attempts to cure the problems associated with Act 77 of 2019, the election Reform Code where incorporated into House Bill 2626 of the 2019-2020 session. The Governor threatened to veto the bill when it became apparent that the Supreme Court was going to incorporate more favorable changes to Act 77 of 2019 than House Bill 2626 authorized.

5. Permitted inconsistent drop box processes by counties with little to no controls or audits processes which essentially gave way to substantial opportunities for ballot harvesting.
6. The Secretary of State has shown bias in get-out-the-vote efforts due to the Secretary's coordination efforts for get out the vote efforts only in Democrat party-controlled counties and localities.

In addition to the concerns of the actions of the Secretary of State and the legislative overreach by the Pennsylvania Supreme Court, the inaccuracies of the actual results themselves call into question the accuracy of the SURE system, the consistency of the application of voting laws throughout the counties. Certain inconsistencies stand out to include:

At the county level the pattern of inconsistencies is easily seen. For instance, Over-vote in Philadelphia County -- On November 4th at 11:30am, the DOS posted updated mail in vote counts for Philadelphia County. The number of ballots reported to have been counted was an impossible 508,112 ballots despite the fact that only 432,873 ballots had been issued to voters in that county. Later that day, the ballots counted number was reduced but this begs the question, who had the authority to add and subtract votes on the ballot counts reported to the Department of State? Even if this was simply a data entry error, the lack of internal controls over such reporting necessitates a review of the numbers, the process and system access.

Information Sharing -- Members of the legislature or any oversight body of election inspectors, were not provided access to any data that was not available to the general public in open source records. There are many other anomalies that one could not include in the letter because we have not been provided with the information you need to evaluate. We have had to file right to know Right-to-Know requests to access the data. Whenever the systems lack transparency it is IMPOSSIBLE for anyone to contend that fraud did not occur.

Mail Date

- Ballots Mailed on or BEFORE 9-11-2020. That total is 27995.
- Ballots Mailed on November 1, 2 or 3. That total is 8163.
- Ballots with NO MAILED date. That total is 9005.
- Ballots Returned on or BEFORE the Mailed Date. That total is 58221.
- Ballots Returned one day after Mailed Date. That total is 51200.

Voter Date of Birth

- Mail Votes cast by voters over the age of 100. That total is 1532.
- In Allegheny County, there were 41 ballots mailed to people born on 01/01/1800- making them all 220 years old.
- Mail Votes by voters with NO Date of Birth. That total is 245.

Additionally, in a data file received on November 4, 2020, the Commonwealth's PA Open Data sites reported over 3.1 million mail in ballots sent out. The CSV file from the state on November 4 depicts 3.1 million mail in ballots sent out but on November 2, the information was provided

that only 2.7 million ballots had been sent out. This discrepancy of approximately 400,000 ballots from November 2 to November 4 has not been explained.

This apparent discrepancy can only be evaluated by reviewing all transaction logs into the SURE system to determine the access, authority for the entry, the verification of the data entered as well as the authentication of the security certificates of the sites from which the data had been entered.

It is also important to note that the Department of State removed all election data from the PA Open Data platform in Mid-November 2020. They provided no explanation for removing the data. That is part of the issue—the data changed over time despite the fact that the number of ballots mailed should not have changed after November 2nd and the number of mail ballots received/cast should not have changed after November 3rd.

In light of the above, the mail-in ballot process in the Commonwealth of Pennsylvania in the 2020 General Election was so defective that it is essential to declare the selection of presidential electors for the Commonwealth to be in dispute. The United States Congress is asked to declare the selection of presidential electors in this Commonwealth to be in dispute and to intervene in the selection of the electors for the Commonwealth of Pennsylvania for the 2020 General Election.

Respectfully Submitted,

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Daryl Metcalfe, Member
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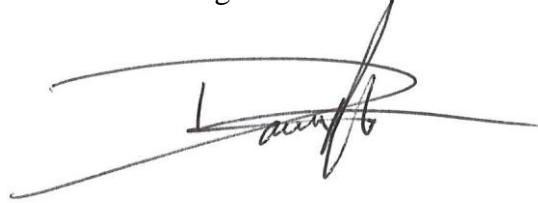Valerie Gaydos, Member
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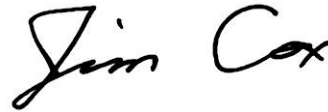85th Legislative District, PA

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Cc: Members of the United States House of Representatives, Members of the United States Senate, President of the United States, Governor Tom Wolf, Secretary State of Pennsylvania, PA Senator Jake Corman, PA Senator Kim Ward, PA Speaker of the House Bryan Cutler, and PA Representative Kerry Benninghoff