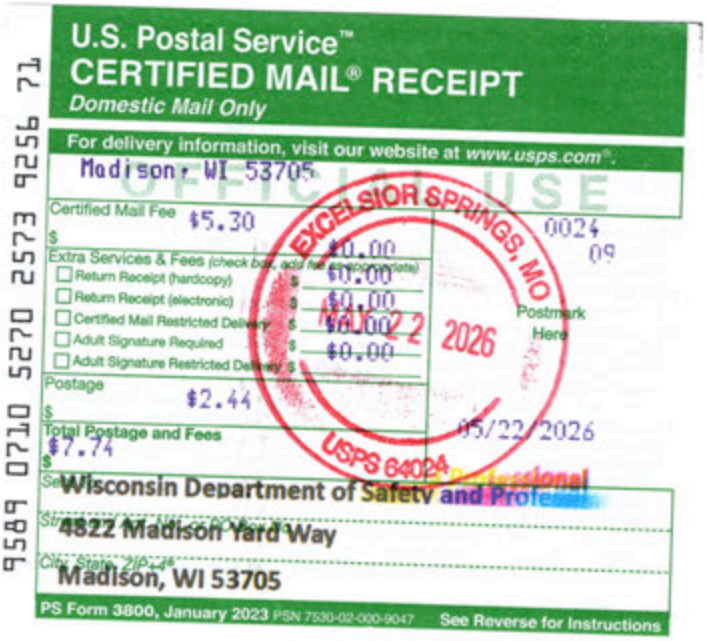

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Date: May 22, 2026

CF Industries Holdings, Inc
c/o James J. Dyer, Accounting Supervisor
2375 Waterview Dr,
Northbrook, IL 60062

James A. Dyer
123 Terrace Drive
Lake Geneva WI 53147

James A. Dyer
77750 Seminole
Indian Wells, CA 92210

United States Attorney's Office
Eastern District of Wisconsin
c/o U.S. Attorney Brad Schimel
517 E. Wisconsin Avenue, Suite 530
Milwaukee, WI 53202
Phone: (414) 297-1700

Wisconsin Department of Safety and Professional Services
4822 Madison Yard Way
Madison, WI 53705

RE: Notice of Intent to File Formal Regulatory Complaints and Petition for Successive 2255 Motion

I am currently preparing a petition seeking permission to file a successive 2255 motion to vacate my sentence based on newly discovered evidence. This inquiry is made in good faith regarding my 2016 criminal convictions in cases 15-CR-115-JPS ("Farmland") and 16-CR-100-PP ("Bakley"). I believe these convictions will be vacated and the matters transferred to a different circuit.

Regarding my son, James J. Dyer (JJ), I intend to file a formal complaint with the Wisconsin Department of Safety and Professional Services (DSPS) Accounting Examining Board and other regulatory agencies. This filing will detail allegations of fraud, misrepresentation, and dishonesty

that affect his fitness to practice as a Certified Public Accountant. These filings will be made under the provisions of 18 U.S.C. § 4 (Misprision of Felony) and under protections afforded to whistleblowers.

The core of my complaint to the Board will involve conduct relating to financial misrepresentations directly tied to the duties of a CPA. I am providing this information as it is relevant to the Board's evaluation of an individual's fitness for licensure and the necessity of protecting the public. Furthermore, I will be filing an additional request for inquiry regarding my father's employee pension plan—facts of which I only recently became aware due to intentional concealment.

Prior to submitting these filings, I am providing all involved parties an opportunity to respond with verifiable facts, documents, and statements. Should you choose to respond and correct my current understanding of these facts, I will take your input into account; otherwise, I will proceed with the filings as indicated. I also strongly suggest that all parties consider voluntary corrective action before these formal processes begin.

I am seeking clarity on the following questions regarding JJ's cooperation, the immunity he received, his testimony before the federal grand jury in the "Bakley" case, and his subsequent CPA licensing.

STATEMENT OF FACTS

- **Source of Funds:** Between 2012 and 2015, JJ deposited checks into his personal account which the government alleged were proceeds of a fraud scheme involving Joan Bakley's family members.
- **Legal Violations:** As these funds were allegedly derived from fraudulent acts, depositing them into a federally insured financial institution constitutes a violation of 18 U.S.C. § 1956 (Money Laundering).
- **Tax Evasion:** JJ failed to report these and other funds on his federal tax returns. He knowingly underreported earnings on at least two returns and on student loan applications used to finance an apartment and furnishings while a student at UW-Whitewater.
- **Interstate Transport:** In 2015, JJ allegedly collected funds obtained through fraud from the Bakleys in Huntley, Illinois, and transported them across state lines between Wisconsin and Illinois.

INQUIRY AND LEGAL CONTEXT

Given this history, I pose the following questions:

1. **Licensing Standards:** Can an individual with a history of money laundering and tax misrepresentation ethically hold a CPA license? While legally possible, such a license would typically require extreme scrutiny and evidence of rehabilitation.
2. **Disclosure Obligations:** Did the federal government's immunity agreement purportedly relieve JJ of his obligation to disclose these acts during his 2019 CPA application (License No. 27193-1)?
3. **State Requirements:** Wisconsin CPA applications require the disclosure of acts involving fraud, dishonesty, or misrepresentation, regardless of whether a conviction occurred. Federal immunity protects against prosecution; it does not erase the conduct, seal the record, or override state licensing requirements.
4. **Government Involvement:** Did the U.S. Attorney's Office or any other law enforcement agency assists JJ in obtaining his license or interfere with the standard disclosure requirements of the Wisconsin Accounting Examining Board?

Failure to disclose the aforementioned conduct to the DSPS constitutes fraud in the inducement of a license, which is grounds for immediate revocation. As JJ may be called as a witness in upcoming proceedings, these matters are critical to his character for truthfulness and support my allegations of prosecutorial misconduct.

I look forward to your timely responses.

Respectfully,

Todd A. Dyer
825 N. Christiana Ave.
Chicago, IL. 60651
Ph: 262-426-1450
Email:Todd@ZeroFearWhistleblower.com
Web: ZeroFearWhistleblower.com

CERTIFICATE OF SERVICE

I certify that on this 22 day of May, 2026, I caused a true and correct copy of this **Notice of Intent to File Formal Regulatory Complaints and Petition for Successive 2255 Motion** to be served by depositing the same in the United States Mail, with proper postage prepaid, addressed to the following:

By electronic submission
CF Industries Holdings, Inc
c/o James Joseph Dyer
2375 Waterview Dr,
Northbrook, IL 60062

By electronic submission
James A. Dyer
123 Terrace Drive
Lake Geneva WI 53147

By electronic submission
U.S. Attorney Brad Schimel
United States Attorney's Office
Eastern District of Wisconsin
c/o U.S. Attorney Brad Schimel
517 E. Wisconsin Avenue, Suite 530
Milwaukee, WI 53202
Phone: (414) 297-1700

By electronic submission
James A. Dyer
77750 Seminole
Indian Wells, CA 92210

By U.S. Mail
Wisconsin Department of Safety and Professional Services
4822 Madison Yard Way
Madison, WI 53705

☒ By U.S. Mail
☒ By electronic submission
☐ By other authorized means: _____

Todd A. Dyer
825 N. Christiana Ave.
Chicago, IL. 60651
262-426-1450
Todd@ZeroFearWhistleblower.com

Wisconsin Department of Safety and Professional Services

DIVISION OF LEGAL SERVICES AND COMPLIANCE

Mail To: P.O. Box 7190
Madison, WI 53707-7190

FAX #: (608) 266-2264
Phone #: (608) 266-2112

Ship To: 4822 Madison Yards Way
Madison, WI 53705

Email: dsps@wisconsin.gov
Website: http://dsps.wi.gov

COMPLAINT FORM

Complaint filed by: Mr./Ms./Mrs. (First, Middle, Last) Todd A. Dyer	
Address: 825 N. Christiana Ave	
City: Chicago State: IL Zip: 60651	
County: Cook	Phone # with area code: (262) 426-1450
Email address: Todd@ZeroFearWhistleblower.com	
Patient name (if applicable): Mr./Ms./Mrs. (First, Middle, Last) N/A	Patient date of birth: N/A
Patient contact information (if applicable): N/A	Is patient deceased? ____ No ____ Yes Date of Death: N/A

People and/or Entities the complaint is against: James J. Dyer	
Address: 2375 Waterview Dr.	
City: Northbrook State: IL Zip: 60062	
County: Cook	Phone # with area code: ( )
Email address jdyer94@gmail.com	
If your complaint involves a trade has this project been submitted for review/approval? _____ No _____ Yes N/A _____ Transaction ID	
If your complaint involves a building, when was the building constructed?	

1. When did the incident occur (If you do not know the exact date, make as close an estimate as possible)?

The conduct alleged began in 2013 with a deposit of funds allegedly obtained through fraud into a personal bank account, and continues into the present with concealment and non-disclosure.

2. Where did the incident occur (include town/city/village/county)?

Lake Geneva, Wisconsin and Huntley, Illinois.

3. Have you tried to resolve this matter? If so, please provide details.

Yes. On May 14, 2026 I sent a single email with attached letter requesting voluntary corrective action be taken and was threatened by individual. (Exhibit 1)(Exhibit 2).

4. If your complaint is, or has been, under consideration by another agency or court please provide that information.

The conduct and complaint have not previous been addressed, reported or considered by any other agency, to my knowledge.

5. Who else has information related to this incident? Provide names, addresses, email addresses and phone numbers for those persons.

Other individuals and agencies involved are listed on the Memorandum in Support attached.

6. Describe the incident. Include as much specific information as possible. Attach additional pages if needed. Attach copies of any relevant documents or evidence such as contracts, photographs, medical records, billing statements, personal notes, pill bottles, etc. It is very important that you do not dispose of any information or evidence even after you have filed a complaint.

Other individuals and agencies involved are listed on the Memorandum in Support attached.

SIGNATURE

May 22, 2026

DATE

Wisconsin Department of Safety and Professional Services

DIVISION OF LEGAL SERVICES AND COMPLIANCE

INSTRUCTIONS FOR COMPLETING AUTHORIZATION FORM(S) FOR HEALTH CARE COMPLAINTS

Complete and return Authorization Form only if your complaint involves a health care professional.

Authorization Forms give your permission for our agency to obtain copies of treatment records, discuss that treatment with the persons who provided the treatment, and use the records as part of our inquiry and/or investigation of the complaint and, if necessary, during any hearing that may follow.

You may make additional copies of this blank form to cover additional facilities and/or offices where treatment was provided.

The patient, or other person, if this is legally allowed, will need to fill in the blanks on the form before signing the form and returning it to us.

- **Patient's Name:** Insert the name of the patient whose records we will be requesting.
- **Patient's Date of Birth:** This will be necessary to identify the patient.
- **I, _____ hereby authorize _____**

  Insert the name of the individual authorizing the release of records after the word "I" and insert the name of the individual or facility which treated the patient after the words "hereby authorize".

  Examples: "Metropolitan Hospital"
  "Dr. Jane Doe"
  "Southside Dental Clinic"

- **Signature:** Sign the form legibly.
- **Date:** Put the date the form is signed.
- **Authority for signing:** If the patient is a minor, is deceased, or is not competent to sign, the parent, legal guardian, next of kin, or estate representative should sign:

  Examples: "James Smith, parent of Michael Smith, a minor child"
  "Mary Jones, surviving wife of Henry Jones, deceased"
  "Steve Green, personal representative for Sandy Blue"

MAIL TO:

Wisconsin Department of Safety and Professional Services
Division of Legal Services and Compliance
P.O. Box 7190
Madison, WI 53707-7190

If you do not include the completed Authorization Form(s), we may not be able to investigate your complaint.

If you have any questions about completing the Authorization Form(s), please contact Department staff at (608) 266-2112.

Thank you for taking the time to complete this document.

Wisconsin Department of Safety and Professional Services

DIVISION OF LEGAL SERVICES AND COMPLIANCE

Mail To: P.O. Box 7190
Madison, WI 53707-7190

FAX #: (608) 266-2264
Phone #: (608) 266-2112

Ship To: 4822 Madison Yards Way
Madison, WI 53705

Email: dsps@wisconsin.gov
Website: http://dsps.wi.gov

AUTHORIZATION FOR RELEASE OF INFORMATION

Completion of this form is voluntary

Patient's Name: _____ **Patient's Date of Birth:** _____

I, _____ **hereby authorize** _____

and all staff or employees of that facility or office to provide the Wisconsin Department of Safety and Professional Services (Department) and its attached Boards, or any attorney, investigator, employee, or agent thereof, with copies of all health care records relating to the above named patient in your possession or under your control, regardless of origin, including, but not limited to, the following: admission records, physical examinations and histories, nurses notes, progress notes, diagnostic test records, physician notes and orders, medication orders and records, operative reports, laboratory work, prescription and dispensing records, x-ray films, radiology reports, anesthesia records, physical therapy records, occupational therapy records, fetal monitoring strips, respiratory therapy records, consultation reports, pathology reports, emergency room records, discharge summaries, drug and alcohol treatment records, and mental health/psychiatric treatment records. This is to include records relating to HIV treatment, if such treatment has been given. I further authorize you to allow these persons to examine and copy any records or information relating to the above named patient. A reproduced copy of this Authorization Form shall be as valid as the original.

This disclosure is being made for the purposes of a legal inquiry and any subsequent proceedings by the Department and its attached Boards. Unless revoked earlier, this consent regarding records is effective until two (2) years from the date of signature. I understand that: (a) I may revoke this authorization at any time by sending a written notice of revocation to the Department at the above address; or by sending a written notice of revocation to the above health care provider; (b) information obtained as a result of this consent may be used after the above expiration date or revocation; (c) the information that the Department receives under this request will not be re-disclosed except in the case of a Department or board proceeding, or a valid open records request and then only under the circumstances permitted by law and re-disclosed information is no longer protected by privacy laws; and (d) the completion or non-completion of this consent has no effect on any treatment, payment, enrollment or eligibility for benefits by any health care provider.

I have been informed, pursuant to Wis. Admin. Code § DHS 92.03(3)(d), that I have the right to inspect and receive a copy of any mental health treatment record materials which are disclosed as a result of this authorization, as required under Wis. Admin. Code §§DHS 92.05 and 92.06.

I further authorize you to discuss with these persons, any matters relating to the treatment of the above named patient.

_____ _____

Signature **Date**

_____

Authority for Signing (i.e., Parent of Minor; Guardian of Ward or Incompetent; Personal Representative or Spouse of Deceased)

Date: May 22, 2026

CF Industries Holdings, Inc
c/o James J. Dyer, Accounting Supervisor
2375 Waterview Dr,
Northbrook, IL 60062

James A. Dyer
123 Terrace Drive
Lake Geneva WI 53147

James A. Dyer
77750 Seminole
Indian Wells, CA 92210

United States Attorney's Office
Eastern District of Wisconsin
c/o U.S. Attorney Brad Schimel
517 E. Wisconsin Avenue, Suite 530
Milwaukee, WI 53202
Phone: (414) 297-1700

Wisconsin Department of Safety and Professional Services
4822 Madison Yard Way
Madison, WI 53705

Re: Information Relevant to Fitness for CPA Licensure – James J. Dyer

A. PURPOSE OF SUBMISSION

I am submitting this information for the Board's review in connection with the evaluation of the above-referenced individual's fitness for CPA licensure in Wisconsin.

This submission is intended to provide fact-based information and supporting context regarding prior conduct that may be materially relevant to the Board's determination under applicable

Wisconsin law, administrative regulations, and professional standards governing Certified Public Accountants.

This submission is also intended to satisfy what I understand to be my civic and legal obligation to report information relating to possible financial misconduct, nondisclosure, and matters potentially affecting the integrity of professional licensing proceedings.

I respectfully request that the Board independently evaluate the matters raised herein and obtain whatever additional records or information it deems appropriate.

B. INDIVIDUAL IDENTIFIED

Name: James J. Dyer

Relevant Time Period: Approximately 2013 and forward (conduct reportedly occurring during that period and discovered more recently)

Geographic Nexus: Illinois and Wisconsin

C. SUMMARY OF RELEVANT CONDUCT

Based upon information presently available to me, the individual identified above was allegedly involved in conduct that may include the following:

1. Financial and Tax-Related Misrepresentation

Filing or participation in the filing of allegedly false or inaccurate federal tax returns

Failure to disclose or report funds allegedly received

2. False Statements on Federal Financial Aid Documentation

Submission of a student loan or financial aid form that allegedly omitted or misrepresented financial information or income

3. Handling and Interstate Movement of Funds Associated with Alleged Fraud

Participation in the receipt, transfer, transportation, or handling of funds believed to have been derived from fraudulent activity

Interstate movement of such funds between Illinois and Wisconsin

4. Federal Investigation and Immunity

The individual reportedly received federal immunity in connection with testimony in a related federal prosecution

The immunity reportedly arose in connection with cooperation and testimony against another individual

5. Recorded or Documented Conduct

It is my understanding that certain conduct, including the retrieval or transfer of funds, may have been recorded, documented, or otherwise memorialized during the course of a federal investigation

D. RELEVANCE TO CPA LICENSURE

The conduct described above may be materially relevant to the Board's evaluation under Wisconsin's "substantial relationship" standards applicable to professional licensing.

Specifically, the conduct described potentially involves:

Financial misrepresentation

Tax noncompliance

False statements to governmental entities

Handling or transportation of funds derived from improper or unlawful activity

Conduct bearing upon honesty, trustworthiness, candor, and fiduciary integrity

These issues are directly related to the duties and ethical obligations of a Certified Public Accountant, including:

Preparation and accuracy of tax filings

Financial reporting integrity

Fiduciary responsibility

Ethical obligations owed to clients, regulators, and the public

The Board may therefore wish to determine whether the conduct described is substantially related to the professional responsibilities associated with CPA licensure in Wisconsin.

E. DISCLOSURE CONSIDERATIONS

To the extent the individual identified above has applied or may apply for licensure, the Board may wish to determine:

Whether the conduct described herein has been fully and accurately disclosed

Whether any omissions or misrepresentations may have occurred during the licensing process

Whether immunity agreements or related investigative materials were disclosed where required or requested

As the Board is aware, licensing determinations may properly consider not only underlying conduct, but also candor, completeness, honesty, and truthfulness during the application process itself.

F. MISPRISION OF FELONY AND REPORTING CONCERNS

I understand that federal law includes statutes concerning concealment or failure to report knowledge of certain felony conduct, including 18 U.S.C. § 4 (Misprision of Felony).

I am not asserting legal conclusions regarding any particular individual's criminal liability under that statute. However, in light of the information described herein, I believe it appropriate and prudent to provide this information to the appropriate regulatory authorities so that the Board may determine whether further inquiry is warranted.

This submission is therefore made, in part, out of concern that information materially relevant to public protection, professional fitness, and licensing integrity should not remain undisclosed.

G. CONCERNS REGARDING POSSIBLE REGULATORY INTERFERENCE OR IMPROPER INFLUENCE

I additionally request that the Board independently determine whether any communications, recommendations, advocacy, or representations may have been made to licensing authorities by federal officials, prosecutors, investigators, or other governmental personnel relating to the licensure or fitness evaluation of the individual identified herein.

I am not making an accusation of misconduct against any specific federal official. However, if governmental actors were involved in communications intended to influence, facilitate, or support licensure outcomes in exchange for cooperation agreements or testimony, such matters may be relevant to the integrity and independence of the licensing process.

Accordingly, I respectfully request that the Board determine:

Whether any communications were received from federal authorities concerning the applicant's fitness, character, cooperation status, or immunity arrangement

Whether any recommendation or intervention occurred that may bear upon the Board's independent evaluation responsibilities

Whether all relevant conduct was disclosed notwithstanding any immunity arrangement or cooperation agreement

This request is made solely in the interest of ensuring transparency, public confidence, and the integrity of professional regulation.

H. SUPPORTING INFORMATION

I understand that regulatory determinations require substantiation and evidentiary support. The following categories of information may exist and could potentially be relevant if obtained through lawful and appropriate channels:

Federal investigative records

Cooperation or immunity agreements

Testimony transcripts

Financial records or account activity

Tax filings or IRS-related materials

Audio or video recordings

Court filings and docket records

Statements made during federal proceedings

I am not asserting that all such materials exist or that any particular conclusion should be drawn from them. I merely identify these categories as potentially relevant sources of information.

I. STATEMENT OF GOOD FAITH

This submission is made:

In good faith

For the purpose of assisting the Board in carrying out its regulatory responsibilities

Without malice or intent to harass

Without intent to assert unsupported legal conclusions

Without intent to interfere improperly with any licensing process

I respectfully request only that the Board evaluate the matters raised herein in accordance with applicable law, administrative rules, ethical standards, and its independent regulatory judgment.

J. REQUEST FOR CONFIDENTIALITY

To the extent permitted by law, I respectfully request confidential treatment of this submission and any identifying information associated with it.

K. CONTACT INFORMATION

Todd A. Dyer
825 N. Christiana Ave.
Chicago, Illinois 60651
(262) 426-1450

L. CLOSING

Thank you for your attention to this matter and for your role in maintaining the integrity, independence, and public trust associated with the accounting profession in Wisconsin.

Respectfully submitted,

Todd A. Dyer
825 N. Christiana Ave.
Chicago, IL. 60651
Ph: 262-426-1450
Email:Todd@ZeroFearWhistleblower.com
Web: ZeroFearWhistleblower.com

CERTIFICATE OF SERVICE

I certify that on this 22 day of May, 2026, I caused a true and correct copy of this **Information Relevant to Fitness for CPA Licensure – James J. Dyer** to be served by depositing the same in the United States Mail, with proper postage prepaid, addressed to the following:

By electronic submission
CF Industries Holdings, Inc
c/o James Joseph Dyer
2375 Waterview Dr,
Northbrook, IL 60062

By electronic submission
James A. Dyer
123 Terrace Drive
Lake Geneva WI 53147

By electronic submission
U.S. Attorney Brad Schimel
United States Attorney's Office
Eastern District of Wisconsin
c/o U.S. Attorney Brad Schimel
517 E. Wisconsin Avenue, Suite 530
Milwaukee, WI 53202
Phone: (414) 297-1700

By electronic submission
James A. Dyer
77750 Seminole
Indian Wells, CA 92210

By U.S. Mail
Wisconsin Department of Safety and Professional Services
4822 Madison Yard Way
Madison, WI 53705

☒ By U.S. Mail
☒ By electronic submission
☐ By other authorized means: _____

_____

Todd A. Dyer
825 N. Christiana Ave.
Chicago, IL. 60651
262-426-1450
Todd@ZeroFearWhistleblower.com