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Via U.S. Priority Mail and Email
Email address: info@tyzenhsiao.org
Text Message:

January 8, 2026

Tyzen Hsiao Foundation
163 Chelsea Road, #132
San Marino, CA 91108

Attn: Crystal Ho (何文瑩), C.E.O.

何女士:

此信係針對本人於 2026 年 1 月 8 日以美國郵政及簡訊方式寄送給您的前一封信件之追蹤函。截至今日，本人仍未收到您任何形式的回覆。然而，我注意到您近日於已被加州主管機關暫停之「蕭泰然基金會」(Tyzen Hsiao Foundation) 臉書專頁上發布數則訊息，顯然意圖誤導公眾，混淆關於蕭泰然先生音樂作品著作權的真實情形。

如同本所於先前信函中所述，任何人不得代表或自稱代表一個已遭加州暫停 (suspended) 之營利或非營利法人行事。您持續使用「蕭泰然基金會」之臉書專頁進行任何活動，均屬違反加州法律。鑑於您持續違法行為之嚴重性，茲再次摘要相關法律規定如下：

加州公司若未繳納稅款、費用、或未申報報表，可能遭「特許稅務局」(Franchise Tax Board, FTB) 暫停；另若未依規向「州務卿」(Secretary of State, SOS) 申報必要文件，亦可能遭暫停。

公司一旦被暫停，即喪失一切公司權利、資格與特權，不得合法從事營業、提起訴訟或應訴。

根據《加州稅務法》第 19719 條，任何人若試圖行使或自稱行使已被暫停公司之權利或特權，屬輕罪 (misdemeanor)，可處罰金 250 至 1,000 美元不等，並可處最高一年徒刑，或兩者併科。

任何在公司遭暫停期間仍以公司名義從事業務之個人，得對該期間所生之債務與義務承擔個人民事責任。

對於在加州欠繳銷售稅或使用稅之緊密持股公司，其負責人（如公司高管、股東或實際管理人）可依《第 1702.6 號法規》被追究個人責任，須補繳稅款、利息及罰金。

依據相關資料顯示，您於 2021 年 12 月 3 日左右，以蕭泰然基金會（當時已被暫停）名義與 [REDACTED] 簽訂著作權授權協議。而加州州務卿官方紀錄顯示，該基金會已於 2021 年 8 月 2 日被特許稅務局暫停，時間早於該協議簽訂日四個月。此舉已明確違法，使您暴露於刑事、民事與個人責任的風險之下。

此外，您所使用之「163 Chelsea Road, #132, San Marino, CA 91108」為基金會登記之主要辦公及通訊地址，亦屬違法。調查結果顯示，該地址實為郵件代收業者之信箱服務據點。依加州法律，公司之主要辦公地址須為實體街道地址，不得為郵政信箱或商業信箱。您持續以該信箱服務作為主要業務地址，可能構成向外界進行虛假陳述之行為。

我方亦取得一份日期為 2021 年 12 月 3 日、您代表已暫停之基金會開立給 [REDACTED] 的「發票」，金額為新台幣 33,440 元。證據顯示，您已透過電匯或其他方式收受該基金會款項。依《加州稅務法》第 23304.1 條規定，公司於暫停期間所簽訂之契約，可由除該暫停公司以外之任何一方當事人主張撤銷；據此，您與 [REDACTED] 所簽之著作權授權協議可被視為可撤銷契約。此外，更嚴重者為您未申報該筆收入之情事，恐涉進一步法律責任。

提供您參考，我方當事人「臺灣蕭泰然音樂基金會」（Tyzen Hsiao Foundation of Taiwan）成立於 1998 年 6 月 18 日，早於您所設之加州基金會（約成立於 2017 年 5 月 23 日）將近二十年。臺灣基金會依法設立，致力於保存與推廣已故作曲家蕭泰然先生的音樂遺產。過去，陳秀麗女士曾多次努力與蕭氏繼承人尋求和平解決著作權爭議，但部分繼承人拒絕合作。

如我在 2026 年 1 月 8 日信函中所述，臺灣蕭泰然音樂基金會已自蕭夫人（當時為唯一合法著作權人）取得專屬著作權授權。該基金會一向本於誠信推廣蕭先生之音樂遺產，然對您持續於公眾場合發表誹謗或誤導性言論，絕不容忍。

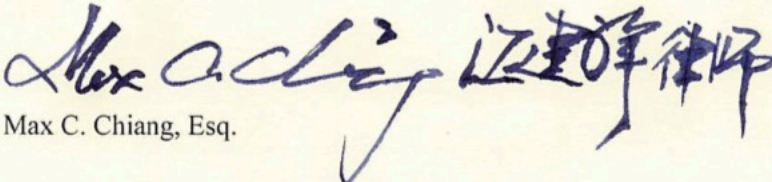
茲正式要求您立即停止並不得再行為或公開發表任何誹謗、貶損或誤導性言論，針對我方當事人「臺灣蕭泰然音樂基金會」及其代表或代理人。

另 特此要求您立即返還 自任何第三人以代表已暫停之非營利法人名義所收受的全部款項或資金。

此致，

敬祝安好

律師 江建祥 (Max C. Chiang, Esq.) 敬上


Max C. Chiang, Esq.

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January 8, 2026

Tyzen Hsiao Foundation
163 Chelsea Road, #132
San Marino, CA 91108

Attn: Crystal Ho (何文瑩), C.E.O.

Dear Ms. Ho:

This letter serves as a follow-up to my previous correspondence sent via U.S. Mail and text message on January 8, 2026. As of today, I have yet to receive any response from you. Nevertheless, I have observed that you have recently posted several messages on the Facebook page of the suspended Tyzen Hsiao Foundation, apparently intending to mislead the public regarding the copyright ownership of Mr. Tyzen Hsiao's musical works.

As stated in our prior letter, it is unlawful for any person to act or purport to act on behalf of a suspended California corporation or nonprofit corporation. Your continued use of the Facebook page of the Tyzen Hsiao Foundation for any purpose constitutes an ongoing violation of California law. Given the seriousness of these illegal activities, we again summarize the relevant provisions below:

A California corporation may be suspended by the Franchise Tax Board (FTB) for failure to pay taxes, fees, or file returns, or by the Secretary of State (SOS) for failure to file required statements.

While suspended, a corporation loses its powers, rights, and privileges, and may not legally conduct business, sue, or defend suits in California courts.

Under California Revenue & Taxation Code §19719, it is a misdemeanor for any person to attempt or purport to exercise the rights or privileges of a suspended corporation. Violations may result in fines of \$250–\$1,000, imprisonment for up to one year, or both.

Individuals who continue operations on behalf of a suspended entity may incur personal civil liability for debts and obligations incurred during the suspension period.

For closely held corporations with unpaid California sales or use taxes, responsible parties (officers, shareholders, or other controlling individuals) may be held personally liable for unpaid taxes, interest, and penalties under Regulation 1702.6.

Our records show that you purported to act on behalf of the suspended Tyzen Hsiao Foundation when entering into a copyright authorization agreement with [REDACTED] on or about December 3, 2021. Official records from the California Secretary of State confirm that the Tyzen Hsiao Foundation had already been suspended by the Franchise Tax Board effective August 2, 2021—four months prior to your execution of this agreement. This clear violation exposes you to potential criminal, civil, and personal liabilities.

Furthermore, your use of “163 Chelsea Road, #132, San Marino, CA 91108” as the Foundation’s principal office and mailing address constitutes a separate legal violation. Our investigation confirms that this address is a mailbox service store. California law requires every corporation’s principal executive office to be a physical street address—not a P.O. Box or commercial mailbox. Your continued representation of a mailbox service as the principal business address may constitute fraudulent misrepresentation to any party relying on it for corporate transactions.

We have also obtained a copy of an invoice dated December 3, 2021, issued by you on behalf of the suspended Tyzen Hsiao Foundation to [REDACTED] for NT\$33,440. Evidence indicates that you received this payment on behalf of the suspended entity, likely through wire transfer or other means. Under Revenue & Taxation Code §23304.1, any contract entered into by a suspended corporation is voidable at the request of any party other than the suspended taxpayer. Accordingly, your purported copyright authorization agreement with [REDACTED] is voidable. Even more serious is the apparent failure to report this income, which could expose you to additional liabilities.

For your reference, our client—the Tyzen Hsiao Foundation of Taiwan—was established on June 18, 1998, nearly two decades before your suspended California entity (established on or about May 23, 2017). The Taiwanese Foundation is legally registered and dedicated to preserving and promoting the musical legacy of the late composer Tyzen Hsiao. In the past, Ms. Shirley Chuang made every effort to reach an amicable agreement with Mr. Hsiao’s heirs regarding copyright ownership, but some heirs refused to cooperate.

As stated in my letter of January 8, 2026, the Tyzen Hsiao Foundation of Taiwan obtained exclusive copyright authorization from the late Mrs. Hsiao, who was at that time the sole rightful owner of the works. Our client has always acted in good faith to promote Mr. Hsiao’s artistic legacy. However, your continued publication of defamatory or misleading statements regarding our client cannot be tolerated.

DEMAND IS HEREBY MADE that you immediately CEASE AND DESIST from making or publishing any further defamatory, derogatory, or misleading statements concerning our client, the Tyzen Hsiao Foundation of Taiwan, its representatives, or its agents.

In addition, you are HEREBY DEMANDED to promptly return all monies or funds you have received from any third party while purporting to act on behalf of the suspended nonprofit corporation.

Very truly yours,



Max C. Chiang, Esq.