

1 calculated, which is documented on pages 27 – 30, 30 – 34, and 39 – 42 of the Declaration of  
2 Christine Grab in Support of Motion to Compel Further Response to Specially Prepared  
3 Interrogatories, set #001 which was filed on 05-24-2021.

4 As has been already established, as a result of FTB’s unlawful underground regulation of  
5 withholding estimated tax payments, I was deprived of my taxpayer rights and harmed via unlawful  
6 harassment, coercion to make payments of money which were never owed, and imposition of false  
7 penalties, fees and interest. By using evasive language, deceit and fraud to make it appear that the  
8 tax laws say something different than they actually do, I believe that Mr. Swank has also violated  
9 TITLE 18, U.S.C., SECTION 242.

10  
11 The fifth false statement was that he stated that the collection cost recovery fee was properly  
12 imposed because we had not paid the liability in full. However, we had paid the liability in full;  
13 FTB didn’t apply the money to our account. From pages 10 – 16:

14  
15 **“SPECIAL INTERROGATORY NO. 3C:** ...Is it possible for a taxpayer to file a  
16 Protest to a NPA on the basis that FTB has underreported the amount of payments  
17 FTB has collected?

18 **FTB RESPONSE TO SPECIAL INTERROGATORY NO. 3C:** ... Defendant  
19 responds as follows: Under Revenue and Taxation Code section 19041, subdivision  
20 (a), a taxpayer may file with the FTB a written protest against the proposed  
21 deficiency assessment, specifying in the protest the grounds upon which it is based.  
22 In this case, the demand penalties imposed by the FTB, which is at issue, are  
23 computed at 25-percent of the total tax liability before any prepayments or credits are  
24 applied to reduce the tax liability. Thus, the demand penalties were properly  
25 imposed, and any protest on the ground that FTB did not include the prepayments or  
26 credits is not supported by legal authority. Additionally, the FTB properly imposed a  
27 collection cost recovery (also at issue in this case recovery (also at issue in this case)  
28

1 resulting from Plaintiff's failure to make full payment of the liability after issuance  
2 of a notice for payment. Once properly imposed, there is no provision in the Revenue  
3 and Taxation Code which would excuse FTB from imposing the collection cost  
4 recovery fee for any circumstances, including reasonable cause. (Rev. & Tax Code  
5 §19254.) Therefore, any protest on the ground that FTB did not include the  
6 prepayments or credits is not supported by legal authority....  
7

8 ... **Issue 4:** Mr. Swank made a second false statement:

9 "Additionally, the FTB properly imposed a collection cost recovery  
10 (also at issue in this case) resulting from Plaintiff's *failure to make full*  
11 *payment of the liability* after issuance of a notice for payment." (emphasis  
12 added for clarity on which part of the statement is false)  
13

14 As we have documented in the exhibits 2 and 8, as FTB's attorney Eric  
15 Yadao confirmed in our OTA case that was the predecessor to this case, and as Ms.  
16 Hubbard confirmed in her Response to Demand for Documents, set #001, we had  
17 paid this liability in full via credit elect.

18 I alleged in my Complaint and Motion to Compel Further Documents that  
19 FTB unlawfully withheld this credit elect payment from our account. Ms. Hubbard  
20 denied this allegation, stating that the payment had been applied on 04-15-2011  
21 (Declaration of Christine Grab in Support of Motion to Compel Further Documents,  
22 page 6).  
23

24 However, in the OTA case, Mr. Yadao confirmed my allegation in his  
25 Respondent's Opening Brief (exhibit 4, page 11, footnote 21): The FTB properly  
26 imposed a collection cost recovery fee because "...payments are held in suspense and  
27 not applied to a tax year until a return is filed reporting tax liability..."  
28

Three different FTB employees have made three conflicting statements -- all

1 under penalty of perjury -- about the same credit elect payment: Ms. Hubbard  
2 claimed the payment was made on 4-15-2011 and not withheld, Mr. Yadao claimed  
3 the payment was made on 11-15-2013 and withheld (exhibit 4, page 5, footnote 11  
4 and page 11, footnote 21), and Mr. Swank denied the payment was made prior to 11-  
5 26-2013. All three of these statements were false. The closest to the truth was Mr.  
6 Yadao, who misstated the date the credit elect payment was made (the correct date  
7 was 11-09-2013), but correctly stated that the payment had been received and  
8 withheld prior to the imposition of the cost recovery fee. Both Mr. Swank and Ms.  
9 Hubbard's statements were completely false.  
10

11 Ms. Hubbard later stated that FTB does not maintain records of the actual  
12 dates that payments are applied to the taxpayer's account; FTB only keeps records of  
13 effective dates. If Ms. Hubbard's statement is true, then that means that Mr. Swank's  
14 statement that we hadn't paid in full prior to the imposition of the collection cost  
15 recovery fee was intentional perjury, as -- per Ms. Hubbard -- the records Mr. Swank  
16 looked at when making that statement said our account had been paid in full on 04-  
17 15-2011.  
18

19 I would like to ask Your Honor to keep in mind that this same credit elect  
20 payment "vanished" for nine months (from November 2013 to July 2014), and there  
21 are multiple accounting irregularities surrounding this payment (see attached exhibit  
22 49, pages 10 - 12). FTB has refused to turn over the documents that would clarify the  
23 accounting irregularities surrounding this payment."  
24

25 In the section above titled *IV.A: Thi Luong*, I detail that one of the strategies that FTB uses  
26 in litigation is to slander the credibility of their opponents by fabricating false stories. I do want to  
27 note that in the above excerpt, there was no reason for Mr. Swank to have written this sentence  
28 "Additionally, the FTB properly imposed a collection cost recovery (also at issue in this case)

1 resulting from Plaintiff's failure to make full payment of the liability after issuance of a notice for  
2 payment" since it wasn't part of the context of the question asked of him. I believe the true purpose  
3 of this false statement was to slander my and my husband's credibility by making us look like dead  
4 beats that didn't pay our bills.

5  
6 On pages 7 – 24 of the Declaration of Christine Grab in Support of Motion to Compel  
7 Further Response to Specially Prepared Interrogatories, set #001, I also identified what I believe  
8 constitute fifteen counts of obstruction of justice in which Mr. Swank evaded making a responsive  
9 answer to *every* question posed regarding FTB's standard operating policies and procedures, and  
10 avoided citing the laws used to justify said policies and procedures. I believe that this constitutes  
11 failure to furnish information.

12  
13 As I discussed above, *prima fascia* evidence indicates that Mr. Swank may have been set up  
14 as a "patsy" or "fall guy" via subterfuge, by FTB affirming Mr. Swank's response to a Meet and  
15 Confer without properly informing Mr. Swank that he had been accused of committing perjury in  
16 said Response. I also suspect that he may not be the true author of the verified Meet and Confer  
17 Response. I suspect that Anna Barsegyan is protecting the identity of a third party who committed  
18 suborning perjury, and, if so, is a co-conspirator to commit suborning perjury.

19  
20 However, Mr. Swank confirmed in Declaration of Keith Swank in Support of Motion for  
21 Sanctions filed with the court on 09-01-2021 that he is aware of the facts of the situation, and he  
22 chose not to deny responsibility for the contents of the verified and unverified responses. As such,  
23 she should be held accountable for his crimes.

24  
25 **V.C.3: Grace LeBleu: False Statements Regarding Propounding of Documents, Improper**  
26 **Redactions**

27  
28 In the Declaration of Grace LeBleu in Support of FTB's Opposition to Plaintiff's Motion for  
Order Compelling Further Production of Documents, on 05-13-2021, Ms. LeBleu made the

1 following statements under penalty of perjury: On page 2, in item #3, Ms. LeBleu stated that she  
2 had been involved with locating and compiling documents responsive to Demand for Documents  
3 sets #001 and #002. On page 3, item #6, she wrote “The FTB has no further Responsive Documents  
4 to produce.” On page 4, in item #7, she stated that FTB “has not withheld any Responsive  
5 Documents from Plaintiff on the basis of privilege” and stated “it has properly redacted personal  
6 and proprietary information (i.e. social security numbers).” (exhibit 90, pages 3 - 5)

8 In her Declaration, she made two false statements: 1. She stated that all documents were  
9 properly redacted and 2. She stated that no documents had been withheld. As I detailed in the FCC  
10 that I filed against Chelsea Hubbard, Keith Swank and Anna Barsegyan on 02-07-2022 (exhibit 66),  
11 I am hesitant to accuse Ms. LeBleu of intentional perjury. Quite frankly, how Ms. LeBleu factors  
12 into the equation is still unclear to me.

14 Since Ms. LeBleu stated that she had been involved with the location and compiling of the  
15 documents, and implied involvement in the reaction of the documents, why did Chelsea Hubbard  
16 sign the original verifications instead of Ms. LeBleu? Was Chelsea Hubbard aware of the improper  
17 redactions and missing evidence since Ms. Hubbard apparently didn’t prepare the evidence package  
18 herself? If Ms. LeBleu is the one who withheld evidence and made improper redactions, then Ms.  
19 LeBleu would have a personal motive for conspiring with Anna Barsegyan to expose my and my  
20 husband’s social security numbers on the internet in response to my explaining to her that I intended  
21 to file criminal complaints against several individual FTB employees.

23 However, I think it is more likely that Chelsea Hubbard altered Grace LeBleu’s work after-  
24 the-fact. It makes no sense that Grace LeBleu would propound properly redacted documents as  
25 evidence in the OTA case, then go back and improperly redact those same documents for the SDSC  
26 case. Ms. LeBleu had personally sent me the properly redacted documents back in 2018, so  
27 knowing it was likely she’d be caught, I find it hard to believe she made the alterations herself. It  
28 seems more likely that Chelsea Hubbard made the alterations, and would explain why Chelsea

1 Hubbard signed the initial verifications. I think it is possible that Ms. LeBleu was unaware that her  
2 work had been altered when she signed the verification for the Declaration of Grace LeBleu in  
3 Support of FTB's Opposition to Plaintiff's Motion for Order Compelling Further Production of  
4 Documents. Or, if Ms. LeBleu did withhold the evidence, make the improper redactions, and  
5 knowingly committed perjury, she may have been coerced or incentivized to do so.  
6

7 Grace LeBleu committed another impropriety is that in the evidence she submitted in the  
8 Motion for Summary Judgement, Ms. LeBleu submitted two documents to this court that had been  
9 improperly redacted by FTB employee Eric Yadao and submitted to OTA for that case. Grace  
10 LeBleu had provided me with properly redacted versions of these documents back in 2018. It is  
11 curious that that Ms. LeBleu sent mostly properly redacted documents, yet these two were  
12 improperly redacted. Since Ms. LeBleu did not state in her verification that she certified all the  
13 documents were properly redacted, it appears the inclusion of improperly redacted documents was  
14 deliberate.  
15

16 In my exhibit 91, pages 1 – 2, I document that in FTB's exhibit 31 (attached to the  
17 Declaration of Grace LeBleu as part of the Motion for Summary Judgment), the redacted line says  
18 "06/12/2017 (partially redacted) WRITE OFF \$8.37." Accounting adjustments are not privileged  
19 information, so this was an improper redaction. It appears that the purpose of the redaction was to  
20 hide an attempt by FTB to overcharge interest (see exhibits 39, pages 34 - 53, exhibits 61, page 4  
21 and exhibit 65, pages 4 – 7).  
22

23 In my Exhibit 91, pages 3- 4, I document that in FTB's exhibit 40 (attached to the  
24 Declaration of Grace LeBleu as part of the Motion for Summary Judgment), the redacted notes on  
25 my account indicate that I had called in 6 times over a ten month period regarding tax years  
26 2012/2013, and that I made a payment towards tax year 2013 on 02-24-16. Again, nothing that  
27 qualifies as redactable.  
28

1 To help get clarification on Ms. LeBleu's role, on 01-14-2022, I emailed Ms. Barsegyan the  
2 following (exhibit 91, page 2):

3 "Hi Ms. Barsegyan,

4 I am reviewing some of the documents that you had previously submitted to the  
5 court.

6 Grace LeBleu stated under penalty of perjury that she was involved in the every step  
7 of the document collection process. She stated that no documents were withheld and  
8 all documents were properly redacted. She did not state, however, that she was the  
9 one who sent the documents to you nor did she state that she was the one who  
10 redacted the documents.  
11

12 If Grace LeBlue is the one who prepared the document packages responsive for  
13 Demand for Documents #1 and #2, why did Ms. Hubbard sign the verifications for  
14 documents sets #1 and #2 and the verification for the two Meet and Confers instead  
15 of Ms. LeBleu?  
16

17 Could you please explain Chelsea Hubbard's role in the process?

18 Who is the person who actually provided these sets of documents to you?

19 Who is the person who personally made the redactions?

20 Is it possible that Ms. LeBleu did indeed turn over all properly redacted documents  
21 to someone who altered her work?  
22

23 In My OTA case, FTB's attorney Eric Yadao took it upon himself to redact and omit  
24 information that was submitted to the OTA court. Did you take any such liberalities  
25 with the materials that were provided to you from FTB prior to submission to the  
26 court? My guess is you did not, but I do need to ask.

27 I would appreciate a timely response to this inquiry.

28 Regards,

1 Christine Grab”

2 Ms. Barsegyan stated that she refused to respond to the questions posed (exhibit 91, page 1).  
3 Since Ms. Barsegyan refused to identify who at FTB personally made the redactions and/or  
4 provided the information to Ms. Barsegyan in response to Demand for Documents, sets #001 and  
5 #002, it is possible that both Ms. LeBleu and Ms. Hubbard were set up as patsies; that a third party  
6 made the improper omissions and redactions but committed suborning perjury by coercing and/or  
7 incentivizing Ms. Hubbard and Ms. LeBleu to sign the verifications. If that is the case, then Ms.  
8 Barsegyan is protecting the identity of the third party and is thus a co-conspirator in the crime of  
9 suborning perjury.  
10

11  
12 **V.D: Remuneration**

13  
14 My understanding is that for the exposure of personal information, I am entitled to the cost  
15 of damages. However, it is difficult to determine a dollar amount. How extensive could the damages  
16 be if someone were to improperly utilize this information to steal our identities? The potential cost  
17 in dollars is that someone could rob us of our entire net worth. Additionally, an identity thief could  
18 run up debt in our names and ruin the stellar credit scores that my husband and I have worked so  
19 hard to build our entire adult lives.  
20

21 In addition to potentially devastating financial damage, there is also the psychological  
22 damage of worrying about “what ifs.” My husband and I do worry about identity theft. However,  
23 we worry more about what FTB’s next retaliatory move may be. How far will FTB go to “get even”  
24 for exposing FTB’s unlawful activities? How does the court measure the psychological toll in terms  
25 of dollars?

26 As already stated above, the case of FTB v Hyatt documented that harassment and  
27 retaliation against those who challenge FTB’s legal authority is an established pattern of behavior.  
28



1 Slandering credibility and exposing social security numbers are an established weapon of said  
2 harassment and retaliation.

3 Likewise, as I documented in the Appellants Second Response Brief (exhibit 5) and CA  
4 Supreme Court Accusation (exhibit 53), in my OTA case, FTB established track record of omitting  
5 and improperly redacting documents that they submit in litigation; of misleading the court with  
6 deceptive statements that misrepresent FTB's true standard operating policies and procedures;  
7 misrepresenting the contents of the laws on which these policies and procedures are based, and  
8 fabricating false stories to slander credibility.

10 If Eric Yadao had behaved in a rogue manner in the OTA case, he would have been  
11 terminated. I believe the fact that Mr. Yadao was instead given a 24% increase in wages indicates  
12 that these unethical, unlawful and malfeasant behaviors are sanctioned business practice at FTB,  
13 and that staff is financially incentivized to engage in these improper practices.

15 Defendant's bad faith conduct is not appropriate under any reasonable standard, and the  
16 Court should impose sanctions. Sanctions are necessary and proper in this case to deter repetition of  
17 Defendant's actions and tactics in the future, not just in this case, but in other cases that may come  
18 before the judicial system. (See Code. Civ. Proc., § 128.5, subd. (f)(2).) The court may grant  
19 sanctions upon a party's "entire pattern of conduct over the course of the litigation." (Andrus v.  
20 Estrada (1995) Cal.App.4th 1030, 1042.) Prior conduct for sanctions which has not been punished  
21 can contribute to a later award of sanctions for continuing misconduct. (Id. at pp.1042-1043.)

23 I believe it is important for Your Honor to sanction FTB specifically for these three issues to  
24 preclude FTB from continuing these unlawful, unethical and malfeasant patterns of behavior.  
25 Gilbert Hyatt was initially awarded \$389 million in damages in the Nevada civil court ruling for  
26 fraud, invasion of privacy, intentional infliction of emotional distress, and in punitive damages  
27 under this similar situation. The purpose of the large award was to send a message. The NV  
28

1 Supreme Court reduced the award amount to \$100,000 because of a Nevada state-specific law  
2 limiting government pay-outs: While the NV Supreme Court reduced the amount of the pay-out to  
3 comply with Nevada law, they upheld the intent of the lower court's award.

4 The same message should be sent here. The court has within its discretion to award up to the  
5 \$389 million that the Nevada Superior Court felt was warranted under those circumstances. Clearly,  
6 \$100,000 wasn't enough of a penalty to halt FTB's unethical, unlawful and malfeasant business  
7 practices, so I request that the original intent of the Nevada court be honored with a more  
8 substantial sanction award. CCP 128.7(d) states that sanctions must be limited to that which is  
9 sufficient to deter repetition to this or comparable misconduct by others. According to FTB's  
10 Disclosure Department, FTB's annual litigation budget was \$5,077,000, then another \$2 million  
11 was added in June of 2021, for a total budget of \$7,077,000 (exhibit 92). I request a \$1 million  
12 award, which represents almost 1/7 of their total litigation budget for this year. Hopefully, \$1  
13 million dollars will be enough money to: 1. preclude FTB from continuing to harass me and my  
14 husband once this case is over and 2. to preclude FTB from retaliation and failing to properly  
15 furnish information in future cases against others who challenge FTB's authority. However, as  
16 discussed above in the section titled *IV.A: Thi Luong*, it seems that FTB can access taxpayer funds  
17 any time they want in order to cover litigation costs, so it is hard to determine whether even \$1  
18 million would be a viable deterrent.

19 Since the metric for the award amount for the social security number exposure is to be based on cost  
20 of damages, I believe a request for \$1 million is generously low. The potential cost is that someone utilizes  
21 the information posted online to assume my husband and my identities and steal our entire net worth!

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED]

26 [REDACTED]

27 [REDACTED]

28 [REDACTED]

1 In addition to the \$1 million dollars in sanctions for FTB's unlawful conduct throughout this  
2 case, I request compensation for my litigation costs to oppose Defendant's frivolous and harassing  
3 Motion for Sanctions.

4 Ms. Barsegyan stated that the Motion for Sanctions dated 09-01-2021 took her 16.5 hours to  
5 complete at \$220 per hour. Some of the high hourly fee has to do with her knowledge, experience,  
6 access to specialized tools that allow her to work more quickly and efficiently than a lay person can,  
7 such as Lexus-Nexus at her desk, a database of pre-written arguments that she can copy/paste and  
8 customize, legal software that is designed to annotate evidence which make locating information  
9 within the files easy, and a paralegal/staff.

10  
11 This Opposition to Defendant's Motion for Sanctions and Plaintiff's Motion for Sanctions  
12 has taken me 100 hours of labor. I researched how to properly respond to the Motion, as well as  
13 researched pertinent statutes and case laws. I composed this lengthy brief. In order to substantiate  
14 my arguments, I hand-searched through tens of thousands of pages to find the evidence that had yet  
15 to be submitted, as well as to find the appropriate exhibit number and page number within the  
16 evidence that had already been submitted. I hand-prepared the exhibits for submission. If I were to  
17 go back to work as a Senior Loan Processor in the mortgage industry, I would earn about \$70,000 a  
18 year. This means my time is worth \$33.65 per hour. Therefore, I believe it is reasonable to request  
19 \$3,365.00 as a remuneration for litigation costs. I request that the \$3,365.00 be reimbursed  
20 personally by Anna Barsegyan instead of FTB. The three conditions required to hold Ms. Barsegyan  
21 personally liable under Federal statute, section 1927 of Title 28.24 have been met:  
22  
23

24 "Any attorney or other person admitted to conduct cases in any court of the United  
25 States or any Territory thereof who so multiplies the proceedings in any case as to  
26 increase costs unreasonably and vexatiously may be required by the court to satisfy  
27 personally such excess costs."  
28

1 **VI. Closing**

2 I pray that Your Honor will deny Defendant’s Motion for Sanctions dated 09-01-2021  
3 against me for the following reasons:

4  
5  
6 1. Defendant’s Motion for Sanctions should be dismissed because it violates CCP 128.7 (c), which  
7 says the Motion cannot be filed until 21 days *after* it has been served. FTB served me after the  
8 Motion was already filed.

9  
10 2. Per CCP 128.7(b), in order to file the papers, the following conditions must be met: 1. The paper  
11 cannot be presented for an improper purpose, such as harassment. 2. The arguments must be  
12 warranted by existing law. 3. that factual contentions and allegations are warranted by the evidence  
13 4. that the denial of factual contentions is warranted by the evidence.

14  
15 The arguments Defendant made in the Motion for Sanctions dated 09-01-2021 violate every  
16 one of these requirements. 1. Ms. Barsegyan herself stated that the purpose of the Motion was to  
17 preclude me from gathering evidence and pursuing charges for matters beyond the scope of this  
18 case, which is both improper and harassing. 2. Ms. Barsegyan gave no legitimate existing laws to  
19 substantiate her arguments; instead she misrepresented the contents of the laws and FTB’s policies  
20 and procedures. 3. Ms. Barsegyan offered no evidence to substantiate her arguments. 4. Ms.  
21 Barsegyan offered no evidence to support her contentions that my allegations were improper or  
22 untrue.  
23

24  
25 I pray that Your Honor will grant Plaintiff’s Motion for Sanctions in accordance with CRC 2.30  
26 “failure without good cause to apply to the applicable rules” based on the following grounds:

27 1. Defendant’s Motion for Sanctions dated 09-01-2021 violates Code Civ. Proc., §128.5, which  
28 prohibits frivolous actions that are (1) “totally and completely without merit”; or (2) for the sole

1 purpose of harassing an opposing party. Defendant's Motion for Sanctions dated 09-01-2021 was  
2 "totally and completely without merit" for two reasons: 1. Defendant's arguments did not comply  
3 with the rules set forth in CCP 128.7(b). Defendant's arguments were nothing more than a façade of  
4 lies and deceptions. 2. Defendant asked Your Honor to intervene in matters beyond the scope of this  
5 case. Defendant made little effort to hide that the true purpose of the Motion was to harass me,  
6 retaliate against me, and threaten me for matters beyond the scope of this case.  
7

8  
9 2. California Rules of the Court, Rule 1.201: not redacting personal information. I believe that I am  
10 entitled to sanctions for this issue based on the fact that Ms. Barsegyan has acknowledged this rule  
11 has been violated. Intent does not need to be established. However, as I argued above in section VB,  
12 I believe that the exposure of the social security numbers in the moving papers was intentional  
13 harassment, retaliation, and a threat.  
14

15  
16 3. CRC 3.1348: failure to provide discovery. As documented above, Chelsea Hubbard (and/or Grace  
17 LeBleu) withheld three documents pertinent to the case, then committed perjury by stating all  
18 documents had been propounded. Chelsea Hubbard (and/or Grace LeBleu) also improperly redacted  
19 several more documents in order to hide evidence that indicated fraud within FTB's accounting  
20 records. Chelsea Hubbard made six false statements regarding FTB policy and procedure that  
21 appear to be intentional perjury.  
22

23 As documented above, Keith Swank failed to provide discovery by not giving clear  
24 information regarding FTB's standard operating policies and procedures. Instead, he gave answers  
25 to interrogatories which were evasive, deceptive, misleading and in five cases, false. I believe Mr.  
26 Swank's deception and perjury were intentional to hide FTB's unlawful business practices from  
27 Your Honor.  
28

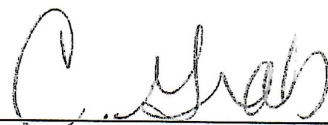
1 Deputy Attorney General Barsegyan knowingly and repeatedly attempted to mislead Your  
2 Honor by stating numerous times that all documents had been propounded when she knew they had  
3 not been. Likewise, Deputy Attorney General Barsegyan knowingly and repeatedly attempted to  
4 mislead Your Honor by misrepresenting the grounds of the Complaint for Refund of Personal  
5 Income Tax, misrepresenting FTB's standard operating policies and procedures, and  
6 misrepresenting the contents of the laws cited.  
7

8 As I documented above, FTB has behaved in bad faith throughout the entirety of this case.  
9 FTB's track-record of these bad-faith actions in previous litigations is established to the point where  
10 there is no doubt that these unethical actions are FTB's standard operating business practices. As  
11 such, I request that Motions be granted in the amount of \$1 million dollars to be paid by FTB plus  
12 \$3,028.50 in litigation fees to be paid by Anna Barsegyan. Hopefully, these consequences will be  
13 high enough to preclude FTB from continuing to utilize these unethical, unlawful and malfeasant  
14 tactics in future cases that are brought against them.  
15

16  
17 **VII. Verification**

18 I declare under penalty of perjury under the laws of the State of California that the foregoing is true  
19 and correct.  
20

21 DATED: March 7, 2022



22  
23 Christine N. Grab  
In Pro Per  
24  
25  
26  
27  
28