

Richard Berberian
401 Hamden Lane
Modesto, CA 95350-2265

29 November 1995

Certified Mail No. Z 045 555 475

Ms. Susan Leon
Chief/Examination Branch
Internal Revenue Service Center
Fresno, CA 93888

Re: \$150,000 Tax Year 1987 and Change of Name & Address/

573-68-3615 & 94-1389515 & 94-6087880

Dear Ladies and/or Gentlemen:

This letter is sent to you to advise you that among other things, my income was \$150,000+ during Tax Year 1987 (all of the relevant tax and other records regarding which I still have) and that my address has changed as well as my name (the latter as of Tax Period [ending] December 31, 1987, according to your correspondence entitled, "WE CHANGED YOUR NAME," copy attached; Bates p. 89).

I have attached original IRS Forms 8822 dated November 9, 1995 with original signatures, providing the pertinent information with regard to the above-referenced changes. (pp. 911-912) (For those courtesy-copied recipients of this letter, I have also attached original IRS Forms 8822 dated November 9, 1995 with original signatures; pp. 911-912) Please note with emphasis that all correspondence referencing me as Beneficiary of Berberian Orchards (Tax I.D. No. 94-1389515) should also be sent to me under my new name at my new address.

With reference to your correspondence of October 3, 1994/Action Number 017781664, I am a bit perplexed, for I do not recall any correspondence whatsoever wherein I (or anyone else) requested that you change my name. I admit that my circumstances changed dramatically during and since the Tax Period ending December 31, 1987, when my income was \$150,000+ and

I first and thereafter failed and refused to file any and all required and unrequired federal and state personal and trust income tax returns (notifying you and the FTB many, many times of such over the years). However, I have never used an assumed name, nor had an alias as indicated in your correspondence, namely, "Richard C. & Janis F. Berberian" (whose address is apparently unknown to you as one can see on the "WE CHANGED YOUR NAME" notice). For your information, I have used "Richard Charles Berberian," "Richard C. Berberian," "R. Berberian" and as a lad, "'Richy' Berberian." Please do not misunderstand, I agree in theory with the changeover to "Richard Berberian." I believe that it is best that you continue our relationship with my new name. (I've become a bit more macho since 1987. It was a very good [\$150,000+] year. Why doest thou continue trying to foresake it?!) However, I accept in fact the new name conditionally. All I ask is that you take all of me. I am "Richard Berberian/573-68-3615" and "Richard Berberian, Beneficiary of Berberian Orchards/94-1389515" (and formerly "Richard Berberian, Beneficiary and Trustee of the Vasken Berberian Trust FBO Richard C. Berberian/94-6087880"). Whereas the foregoing is true, I am assuming, will continue to assume, and here right now conclude that my name will remain changed to that of my birth-name. (However, with my name being changed, wouldn't we need to change my social security number as well? Let me make one up. How about 568-70-6674?)

I do want to remind you that I was married one time (on October 23, 1976 to be exact), and I continued to be married after that time. Come to think of it, I am still married. (That is, biblically/scripturally/emotionally.-Literally, when this letter was conceived and first drafted/11-9-94.)

We got married in The Chapel at Highlands Inn in Carmel, quaint and romantic. I will never forget it. Every time I hear "Ebb Tide," I reminisce. It was an affair to remember. I hear the pianist and see the ocean waves rolling in. I get misty. But some businessmen back East bought the place and tore down the chapel and went "Las Vegas" with the motel, or is it a hotel now? Oh, but I digress.

Recently, I visited my local Office of Internal Revenue. I wanted to see if "WE CHANGED YOUR NAME" was/is true. Yes, the name of Yours Truly is/was the only name listed. I have attached a Thursday, November 3, 1994 IRS tax profile computer readout of what I was assured as being "anything and everything" obtainable locally. (p. 90) Now you have a copy (or did you already?) Since there was no original reference to the date of my inquiry on the tax profile, I returned to IRS/Modesto, Taxpayer Service, 1300 K Street, Ste. B, Modesto, CA 95354 on Tuesday, November 8, 1994. I asked the service representative who had provided me the computer profile on the previous Thursday, to point out the date on it for me. Instantaneously, she said that it was no where to be found on the document she had given me. This babe (whose first name is the same as that liquor which some of those who imbibe, mix with 7-Up, the word "Up" being left off of the name of the drink most of the time for purposes of slang and to shorten the discourse between the drinker and the bartender, because many times, both are in a hurry, and her last name is identical to the second half of the name of a band whose biggest hit is entitled "Aqualung") then took the document to the back after cluing me in on the fact that they have two computers, one which dates and pinpoints time-wise and one which does

not date and does not pinpoint time-wise, any readout by the respective computer(s). I stood at the counter there for quite a while as agents and personnel passed by on their way to and fro (the men's or ladies' room, depending on their gender). My eyes met with each of them. I smiled at those who looked at me, though eventually my smile was forced, because I got antsy. Finally, I went out to my motor vehicle wherein I ingested a .5 mg XANAX tablet (prescribed by my physician, of course, who I had not seen in over two years for among other things, treatment for clinical depression). Dr. Robert S. Porcella finally called me in for an office visit, refusing to renew a medication three years and nine days after he (allegedly) told my wife, also his patient, that she may be married to someone whose brutal honesty may be rooted in mental illness. (p. 211)

When I returned to the IRS office, my help had doubled. I was additionally greeted by another damsel (who I hope was not distressed to see me, though it was her call), one of, if not the head person there (whose first name is the same as the name of the trait which people who believe in God have, her last name being the same as the title of those who Catholics confess to.) I am indicating to you that this lady introduced herself to me.

She was one of those persons I exchanged smiles with earlier (despite the fact that she wears glasses like I do [together, you could call us "8-eyes"] and her eyes were not perfectly clear to me because she does not have antireflective lenses, and so I did not see perfectly clear eyes to go with the nice smile). Actually, in a funny sort of way, we were old friends, as it were; pen pals, so to speak; phone mates, if you will. But then again and really,

we were none of those things. Perchance we are now?*

Anyway, this nice woman gave me a new computer tax profile readout, assuring me that this new two-pager (as opposed to the original one-pager), was "anything and everything" which she could produce on the Modesto computer, everything and all else being startlingly, unbelievably, incredibly, unfathomably, fantastically, coincidentally en route to the local Modesto IRS office from the San Jose District Office. (The nice lady told me that she did not know nor could she find out when my document-form records [most likely all of them, each and every one of them, I was told] had been sent. My guess would be sometime around, if not exactly on Thursday, November 3, 1994, or very shortly thereafter. Or perhaps on Tuesday, November 8, 1994, around let's say approximately 3:24 p.m.) Any and all other information, such as the meaning of the word "vestigial" on the readout, and the meaning of the letters in the word "AIMS" as in "Control Document" (and perhaps the date when "magnetic media tape" attached itself to and applies or applied to the form of existence of some or all of my IRS records), I was told would have to be obtained from the San Jose District Office vis-a-vis a formal Freedom Of Information Act request. (pp. 94-95) I wish to note that even though it goes without saying that "apparently" my local IRS office has/had a desire for accuracy and good intentions, the time of "4:24 p.m." on the tax profile provided me on Tuesday, November 8, 1994, is a smidgen, a smattering late, approximately one hour so. (Did we forget to set our clock back on October 30, 1994?)

I would like to add that if "4-eyes" didn't know any better, "apparently"

* Perchance not. I have heard from neither my gal-pal nor anyone else at the IRS since this curious November 8, 1994 encounter.

with a tinge of ostensibly, there may be intent somewhere to distance me from my better half's income and intent to distance my better half from her worser half's income and circumstances (whatever the latter might be, no one really [or unreally] seems to know). Whose intent it is, dating back to the Tax Period ending December 31, 1987, when my income was \$150,000+ and I first and thereafter failed and refused to file any and all required and unrequired federal and state personal and trust income tax returns, I am remiss to know, though I'm not big on smarts. ("The sum of the square roots of any two sides of an isosceles triangle is equal to the square root of the remaining side."-I lied. I'm a ThD, a Doctor of Thinkology.) And it seems that ostensibly with a tinge of "apparently," if we parlay the amount of coin I may owe Uncle Sam and Uncle State with the number and types of tax returns which the subject tax-nonpayer has failed and refused to file since December 31, 1987 when my income was \$150,000+, with the "WE CHANGED YOUR NAME" as of January 1, 1987 and onward, we come up with a situation wherein all of the tax returns which the subject tax-nonpayer has failed and refused to file as of April 15, 1988 and back to January 1, 1988, if not August 15, 1988, were an "Automatic Extension of Time" filed (and it was), or October 15, 1988 were an approved "Additional Extension of Time" filed (and it was [re-note the reason], copy attached w 9-13-88 Ogden, UT approval letter/pp. 47-50), may be filed on my behalf by my government. (Gee whiz, I don't know how I've been living on \$2,349.99 or less all of these years!) Then Uncle Sam and Uncle State and Uncle Haig [Berberian] would be happy. Lest we forget, however, that precise printed/typed literal reference to my vested, financial, principled interest in Berberian Orchards

(94-1389515) must appear on said potential pending government-prepared papers reflecting my tax-related financial past, or pray tell, our relationship could perhaps become precarious and/or dysfunctional/psychopathological, and that would be a pity. And "protest" might ensue. Capisce?

In closing, I would like to say that the contents of this letter and its attachments are being offered to you under the mantle of FOIFRBA (Freedom Of Information From Richard Berberian Act). And in that spirit, I bid you adieu (or is it "a due"?). I'll be seeing you. Thanks for the memory.

Sincerely (with a dash of kindest regards),



Richard Berberian

573-68-3615/Individual
94-1389515/Beneficiary
94-6087880/Trustee

RB/prc

Attachments/Bates-numbered, pp. 1-912

pc: Mr. Ronald Wergin/IRS-San Jose/Z 045 555 477
Mr. Stan Griffin/IRS-San Jose/Z 045 555 478
Mr. Billy Brown/IRS-San Jose/Z 045 555 479
Ms. Bridget Marchetta/IRS-San Jose/Z 045 555 480
Mr. Kent Spujte/IRS-Fresno/Z 045 555 481
Mr. Robert E. Wenzel/IRS-Fresno/Z 346 605 600
Mr. Calvin F. Esselstrom/IRS-Oakland/Z 045 555 482
Hon. Thomas P. Coleman/IRS-SF/Z 045 555 483
Dir./IRS-Ogden, UT/Z 045 555 484
E. B. Davenport/SSA-Salinas/Z 045 555 485
D.O.C./SSA-Albuquerque, NM/Z 045 555 486
Brad Sherman, Esq./SB of E/Z 045 555 487
Mr. Johan Klehs/SB of E/Z 045 555 488
Ms. Kathleen Connell/State Controller/Z 045 555 489
Daniel E. Lungren, Esq./Attorney General/Z 045 555 490
Dir., PITAB & SIU/FTB/Z 045 555 492
D.O.C./SSA-Wilkes Barre, PA/Z 045 555 818
Glenn Lee Rigby, Esq./FTB/Z 045 555 819
Hon. Gerald H. Goldberg/FTB/Z 045 555 820

P.S. I have attached photocopies of the following hereinabove-referenced and other documents regarding the matters addressed in this letter:

1. November 8, 1994 A lesson in phenomenal phonetic memory.
(pp. 1-23)

2. January 6, 1994 Transcript of tel. discussion between RB and Mr. Roger Lubiens of the Col. Bur. of the FTB. (pp. 24-31)
3. June 8, 1983 The Rhyme and the Reason. The Berberian Legal & Financial Family Bible. Referral let. from Rudy V. Bilawski, Esq. of Neumiller & Beardslee in Stockton, to Laurence E. Drivon, Esq. of the firm then well-known as Belli, Drivon & Bakerink in Stockton. (pp. 32-37)

October 3, 1989 Conspiracy. Beyond a reasonable doubt and to an immoral certainty./"Affidavit of Richard Berberian..." filed on 10-4-89 in Case No. A044632, Div. 4/Dist. Ct. of Appeals, First Appellate Dist.-Richard Berberian, Plaintiff/Appellant v. Wells Fargo Bank [Haig Berberian], et al., Defendants/Respondents. (pp. 38-46)

4. August 15, 1988 IRS Form 2688 "Application for Additional Extension of Time To File" 1987 pers. inc. tax ret. by Richard C. & Janis F. Berberian, the biggest inc. yr. in Richard's history, \$150,000+; the reason for his needing addl. time to file being his unrelenting research into matters fin. and leg. such that his/their depending/pending tax ret. would be an honest one. (pp. 47-48)

September 13, 1988 Approval let. for addl. ext. from Robert E. Wenzel, Dir., Ogden, UT Ser. Ctr. (now Dist. Dir. of IRS/Fresno) (pp. 49-50)

5. January 10, 1995 Ackt. let. from IRS Fresno Operations Mgr., Tina Simpson, re RB not filing a Form 1040 for Tax Year 1987, when RB had an inc. of \$150,000+./It was a very good year (and like pulling teeth trying to obtain said particular year's Form 1040 status re RB). (pp. 51-53)

June 13, 1995 Two-pg. ackt. from Data Stge. Sec.-RID of FTB/Sacto, re RB (FTB Acct. No. 573 68 3615) not filing a Form 540 for Tax Year 1987, when RB had an inc. of \$150,000+. (pp. 54-56) June 13, 1995 Two-pg. ackt. from Data Stge. Sec.-RID of FTB/Sacto, re RB/Trustee of the Vasken Berberian Trust (FTB Acct. No. 776 02 1466/IRS No. 94-6087880) not filing a Form 541 for Tax Year 1987, when RB had an inc. of \$150,000+. (pp. 57-59)

6. December 31, 1987 Tax Period-ending documents, incl. certificates of dep., bank ledgers, and bank books, reflecting inc., investments, receipts, disbursements, etc., re RB's fin. sit. for said yr., incl. 1099's from American Savings & Loan Assn and Guarantee Savings reflecting int. inc. of \$3,212.63, none of which was reported to the IRS by said fin. institutions, re RB's \$150,000+ Tax Year 1987. (One should note that Ralph Carl Ogden, III, Esq./Modesto was instrumental in securing said \$150,000+ inc. via Stanislaus Co. Sup. Ct. Case No. 223651.) (pp. 60-81)

7. December 12, 1994 Let. to RB from J.S. Stewart, Chief of Customer Serv. Br. of IRS/Fresno, under cover of which are provided master file transcripts for Tax Year 1987 wherein a grand tot. of \$400 even is referenced in toto for said yr., when tax-nonpayer RB's inc. was \$150,000+. (pp. 82-88)
8. October 3, 1994 "We Changed Your Name" not. from IRS/Fresno, changing the name of "Richard C. & Janis F. Berberian" to "Richard Berberian" as of the tax per. ending December 31, 1987, when he (but now no longer she) had an inc. of \$150,000+, and therefore only he first and thereafter failed and refused to file any and all reqd. fed. and st. pers. and trust inc. tax returns. (p. 89)
9. November 3, 1994 Modesto IRS Computer No. 1 tax profile readout re Tax Years 1988-1992, but not 1987 when tax-nonpayer RB had an inc. of \$150,000+./Attendant documents re RB's 11-3-94 IRS/Modesto visit. (pp. 90-93)
10. November 8, 1994 Modesto IRS Computer No. 2 tax profile readout re Tax Years 1988-1992, but not 1987 when tax-nonpayer RB had an inc. of \$150,000+. (pp. 94-95)
11. November 9, 1994 Computer tax profile readouts, incl. payer entity data, re tax-nonpayer RB, sent by IRS/Fresno via the Oakland off. for Tax Years 1991-1993. (pp. 96-99)
12. November 17, 1994 Computer Master File Transcripts re Tax Years 1988-1992, sent to tax-nonpayer RB by Carrie Lawrence, T.P. Ed. Coordinator of the Oakland Off. of the IRS. (pp. 100-111)
13. November 22, 1994 Fresno IRS computer profiles sent to tax-nonpayer RB re Tax Years 1988-1992. (For some reason, Tax Year 1987, when RB had an inc. of \$150,000+, was not included w this doc. almost-fulfillment response to RB's order of 11-18-94.) Even though the info provided for Tax Years 1988-1992 is just a bunch of dates in relationship to a bunch of terms in relationship to a bunch of zero amounts, ostensibly, this particular info was not available from the Modesto IRS off. It should be noted that RB indeed called the IRS on 11-18-94, but RB did not request info re his 1992 tax records on 11-21-94 as indicated, nor did he call the IRS on that date nor did he speak w a different "IRS Employee 8923517193" on 11-21-94 as also indicated on the 1992 tax profile readout attached w those of 1988-1991 (but not 1987 when RB's inc. was \$150,000+). (pp. 112-117)
14. January 11, 1995 Let. from Tina Simpson, Operations Mgr. of IRS/Fresno, under cover of which are photocopies of 1-9-95 computer printouts re Tax Year 1992 [RTVUE], showing "0" and "0.00" amounts pertaining to the "605 Hamden Ln Modesto CA 953502266057" household, also under cover of which is an acct. that a Form 1040 was never filed by tax-nonpayer RB, for Tax Year 1993. (pp. 118-123)

15. January 13, 1995 Let. from Operations Mgr., Tina Simpson of IRS/Fresno, under cover of which are "transcripts" for Tax Years 1988-1991 showing "0.00" amounts in all columns and on all lines re tax-nonpayer RB, indicating as well that no returns were filed for those tax years. (pp. 124-130)
16. December 7, 1994 FTB/Stockton computer readouts for Tax Years 1991-1992, incl. but not limited to accounts receivable info., taxpayer info display, and tax yr. current values display re 1991, and previous yr. filing enforcement info re 1992, all given by "J.R." to "T[non]P"/RB, along w verbal info that info exchanges betw. the FTB and IRS involve "tape" of some sort (perh. "magnetic media"?). (pp. 131-137)
17. June 2, 1995 Summary of Social Security FICA earnings for Tax Years 1965-1994 re RB, the 30-yr. tot. being \$24,184.89. Ouch! (But I cannot be evasive. **My accumulation of assets have been hidden.** If you can find them, be my guest, by all means, take your cut. But do notify me of our good fortune like a good IRS.) (p. 138)
18. August 17, 1992 FTB/Sacto not. from the Personal Filing Enforcement Div., issuing a "formal legal demand" that tax-nonpayer RB file a CA inc. tax ret. for Tax Year 1990. (p. 139)

November 30, 1992 FTB/Sacto not. from the PFE Div., issuing a "formal legal demand" that tax-nonpayer RB file a CA inc. tax ret. for Tax Year 1991. (p. 140)

February 16, 1993 FTB/Sacto "Notice of Proposed Assessment" from the PFE Div., re tax-nonpayer RB for Tax Year 1991. (p. 141)

May 14, 1993 FTB/Sacto "Notice Of State Income Tax Due" re tax-nonpayer RB for Tax Year 1991. (p. 142)

June 22, 1993 FTB/Sacto "State Income Tax Official Notice" re tax-nonpayer RB for Tax Year 1991. (p. 143)

July 28, 1993 FTB/Fresno "State Income Tax Final Notice Before Levy" re tax-nonpayer RB for Tax Year 1991. (p. 144)

November 22, 1993 FTB/Sacto not. from PFE Div., issuing a "formal legal demand" that tax-nonpayer RB file a CA inc. tax ret. for Tax Year 1992. (p. 145)

December 29, 1993 FTB/Sacto "Notification Of Tax Lien" re tax-nonpayer RB for Tax Year 1991. (p. 146)

December 29, 1993 FTB/Sacto "Notice Of State Tax Lien"/Cert. No. 93363-017445 re tax-nonpayer RB re Tax Year 1991, filed by the Col. Bur. of the FTB w the Stanislaus Co. Recorder's Off. on Fri., 1-7-94 at 13:28:00 as Doc. No. 94-0001461-00 on Reel No. 002, Image No. 0495. (p. 147)

February 7, 1994 FTB/Sacto "Notice Of Proposed Assessment" from the PFE Div., re tax-nonpayer RB for Tax Year 1992. (p. 148)

May 3, 1994 FTB/Sacto "Release Of Lien" re tax-nonpayer RB re Tax Year 1991, filed by the FTB Col. Bur. w the Stanislaus Co. Recorder's Off. on Wed., 5-18-94 at 14:52:34 as Doc. No. 94-0049836-00 on Reel No. 052, Image No. 0553. (p. 149)

19. Chapters 14 & 15 "When You Owe State Income Taxes" & "Taxpayers' Bill of Rights."-Stand Up to the IRS, Frederick W. Daily, III, Esq./Nolo Press, 2nd Ed., 1995. (pp. 150-163)
20. March 27, 1990 Memo from Richard Berberian to "Associates of RB" re the IRS & FTB. (pp. 164-168)
21. June 29, 1991 Regd 11-pg. let. minus its 381 informational attachment pages and "Ted Harrison" audio cassette recording enc., from tax-nonpayer RB to John Sullivan, Chief of the Exam. Div. of the IRS Dist. Off. in San Jose. (pp. 169-179)
22. November 29, 1991 Regd 11-pg. let. minus its 173 informational attachment pages (excepting therefrom it's pp. numbered 45-48 attached hereto/pp. 191-194, which reference a nonexistent "Berberian Farms, Inc."), from tax-nonpayer RB to John Sullivan, Chief of Exam. Div. of IRS/SJ. (pp. 180-194)
23. September 2, 1992 Regd 3-pg. let. minus its 109 informational attachment pages, from tax-nonpayer RB to the PFE Div. of FTB/Sacto. (pp. 195-197)
24. April 7, 1994 Regd 13-pg. let. minus its 393 informational attachment pages, from tax-nonpayer RB to Mr. Roger Lubiens of the Col. Bur. of the FTB. (I note with special emphasis that on Pages Five, Six, Seven & Eleven, I discuss my modus operandi, stating that I want nothing more to do with the FTB and IRS due to their silence over the years and ultimate resulting fraudulent behavior with regard to me to date, this time esp. the latter-referenced entity. Due in part to the behavior of the people involved in the matters discussed in my letters and their attachments, I have lost everything, incl. my beloved family. And I am now in no mood to listen to, read, and/or deal with any more of the FTB and IRS' unadulterated B.S. Frankly stating now as I have in all of my letters over the years, there is a conspiracy in and around my financial and legal

situation. A preponderant and fair preponderance of positive/direct and circumstantial/indirect, incl. autoptic & real; demonstrative, tangible, physical & mathematical; conclusive; privileged; narrative; character; curative; inculpatory & incriminating; extrinsic; exculpatory; expert & expert witness; identification & exemplars; corroborating & cumulative; extrajudicial; aliunde, extraneous, parol & oral; partial; proffered; adminicular; view; limited admissibility; traditional; conclusive; indispensable; critical; documentary; scintilla of evidence rule; preliminary & laying foundation; past recollection recorded; physical fact rule; independent source rule; rebuttal; proof; moral; legal & legally sufficient; newly discovered; perpetuating testimony; fact; best, primary, original & original document rule; testimonial, opinion & communicative; secondary, second-hand, substitutionary & hearsay; presumptive, presumption, prima facie, probable, inference & reasonable inference rule; material, relevant, competent, admissible, proper, probative, probative facts, satisfactory, sufficient, substantive and substantial evidence, points to and nails to the cross said conspiracy. To the criminals in this "Civil Case of the Century," there is no reasonable doubt about it; I am morally certain of it; it is proven. And it took no "dream team" in some fantasy world to figure it out. Honest-to-God truth speaks for itself. As inferred above, some of those who are reading these words right now are tangential players in, if not part and parcel to said grand conspiracy. Oh, but what the Estate of Haig Berberian and the Estate of Haygaz G. Berberians' hundreds of millions, and Wells Fargo Bank and Pet Incorporateds' billions, can accomplish with those who lust for and experience orgasmic glee over money and power. And to those of you who understand the following words, I never considered May 23, 1995 to be my deadline, because I do not have one. It was a phony time limit set by a deceitful hysterical milktoast and his manager. A score and more years and letters pleading for help to no avail, have come and gone. Though apparently some of you finally got in the mood to talk (feigned as it probably was, your mood determined by the calendar), it meant nothing to me. As far as I'm concerned, you no longer legally exist. I hereby declare that I will never again file a federal and state tax return of any kind whatsoever relating to me and my financial/legal situation. You are once again formally notified. This matter is now personal. Do what you have to do and I will do likewise. And remember, whatever happens will never be a secret. ["There are no secrets."-Rudy Volkmar Bilawski, Esq./4-3-84/verbally addressed to Richard Berberian w Vasken Berberian and Drivon present on the latter's first day back in office from honeymoon]. (pp. 198-211)

25. June 30, 1993 Summary of Social Security FICA earnings for Tax Years 1951-1986 re Haygaz G. ("Haig") Berberian/021-07-7512, wherein it can be seen that Tax Years 1980, 1984 & 1986 are/were stupendous, 1984 being particularly monstrous. FICA earnings for all listed years save and except for 1980, 1984 & 1986, total \$207,500, whereas the total for just 1980, 1984 & 1986 is \$221,600, more than all

of the other years combined. (p. 212) What took place in 1980, 1984 & 1986 is of interest, but one given is that the man behind those years was God to those around him, esp. his cunningly diabolical "Latter-day Saint" C.P.A., Peter B. Jeppson of Atherton, Ludlow & Schonhoff [now known as Atherton & Co.]/Modesto, who torched his firm on December 1, 1981 (pp. 215A-C) and eventually fled to Bedford, TX when the heat got too hot in his kitchen.--"Oh, what a tangled web he weaved when first and thereafter he practiced to deceive." (Mr. Jeppson is probably screwing other people in Texas as soon as these words are written, and as long as he has been there.)/On Bissextile Day, 2-29-84, during a 3-way meeting, Vasken G. Berberian/021-07-7511 declared to his and his son's bus. att., Mr. Bilawski: "I would give \$100,000 to get Pete Jeppson!" Vasken passed away unexpectedly on 1-24-85, so RB inherited that particular burden (among many others) for seeking restitution, retribution and vindication. (There are various examples of Mr. Jeppson's fraudulent soul, the most glaring being his multidecade role in Haig Berberian's financial matters. Haig Berberian had to have help in his blatant disregard for the law and unconscionable treatment of Vasken, Rose, Carol & Richard Berberian. I've attached one example of his crooked "I worship Haig Berberian and his money" -bookkeeping. One example is his multiple intentional transposing of the IRS ident. numbers for Haig Berberian Corp./Berberian Farms Corp. & Isabel Berberian Corp., i.e., 94-6079158 vs. 94-6079152/sample attached. (pp. 213-215) Oh well, IB Corp. merged into HB/BF Corp. on 12-31-85, creating one corporate tax-(non?)payer. (pp. 369-372) Additionally, Dianne B. Gazarian's SSN is not 565-50-0423. Mr. Jeppson's accounting is like a box of chocolates; you never know what you're gonna get.)

26. September 25, 1987 "Notice Of Death Of Defendant Haig Berberian" [on 9-21-87], " filed in Richard Berberian v. Wells Fargo Bank, Haig Berberian, et. al. (SF Sup. Ct. Case No. 813484) by Phillip B. Bass & Thomas M. Bruen, Esqs. of Titchell, Maltzman, Mark, Bass, Ohleyer & Mishel/SF, counsel to Haig Berberian, et alia, served on in pro per Plaintiff Richard Berberian and his phantom erstwhile trial att., Laurence E. Drivon of the erstwhile Law Firm of Belli, Drivon & Bakerink/Stockton, and James P. Wiesel, Esq. of Thelen, Marrin, Johnson & Bridges/SF, counsel to Wells Fargo Bank, now with Kronick, Moskovitz, Tiedemann & Girard/Sacto. (pp. 216-217)
27. July 16, 1991 IRS Form 668-J, "Notice of Federal Estate Tax Lien Under Internal Revenue Laws"/Ser. No. 77-J-91-1697, prepd. and signed at San Jose, CA on 7-11-91 by Advisor/Special Procedures function, Ronald Wergin, recorded at 10:30 AM w the Stanislaus Co. Recorder's Off. as 2-pg. Doc. No. 053413, re "The Estate of Haygaz G. Berberian," w reference to \$336,143.39, the unpaid bal. of an 8-8-88 assessment relating to "330 Shares of Common Stock, Berberian Farms Corp., A [CA Corp.]." (pp. 218-219)

28. October 25, 1993 IRS Form 668-H, "Notice of Federal Estate Tax Lien Under Internal Revenue Laws"/Ser. No. 77-H-93-1796, prepd. and signed at San Jose, CA on 10-19-93 by Advisor/Special Procedures function, R[onald] Wergin, recorded at 10:29 AM w the San Joaquin Co. Recorder's Off. as 4-pg. Doc. No. 93124708 and re-recorded as 4-pg. Doc. No. 93125658 (date and time unknown), re "The Estate of Haig Berberian," w ref. to an "Amount of Additional Tax" totaling \$338,920.00, relating to "The real property situate in the County of San Joaquin, State of [CA]...", for the most part now commonly known as "Amity Farms" (pp. 220-227), said real property having been originally acquired from "C.G. Bianchi & Co., a co-partnership" by Berberian Farms Corp. and Isabel Berberian Corp. per San Joaquin Co. Recorder Doc. No. 15447 recorded on 4-4-73 in Book 3751 at Page 549 (pp. 262-264) (and per Stanislaus Co. Recorder Doc. No. 42785 recorded on 4-4-73 in Vol. 2544 at Page 845 (pp. 268-270))/ Attendant related documents attached thereto. [Holy 706! Look who recorded him or herself as representing and having represented Amity Farms' uncle. Well, actually not "who," but "what." Not a lawyer, but a law firm. Pretty anonymous, wouldn't you say? Hey, that rhymes with "CYA." (pp. 340-356) Oh dang; I see that one of your boys defected to the other side. You just can't get good (loyal) help these days or those from 7-8-70 to 3-18-73 (pp. 447-451). Now what is it that an experienced esquire does when he's dealing with a big nasty can of worms that he and his firm want to distance him and themselves from, especially when a whistleblower is on his and their tail? He and they turn the matter over to a novice who will bend over and take the blame if dirt-road liability leads back to the scene of the crime (pp. 458-464). Of course, it can't hurt if one's buddy is on the bench who admirably doesn't call it and doesn't see it because he has no agenda (p. 452). What agenda does he not have? Well, there's that enigmatic "Estate of 'Haig Berberian'" or is it the "Estate of 'Haygaz G. Berberian'"? (Stanislaus Co. Sup. Ct. [Probate] Case No. 227436) And there's those IRS estate tax liens that will not die or will not die without the help of he who used to enforce them. But, between Jim and his connections, and Fred (or is it Clark?), the lid will remain on the can (just like it did when Hon. James Patrick Darrah sat in Frederick Clark's place, protecting his historical tangential vested interest in related matters soon to be exposed).] (pp. 228-479)

November 6, 1995 "Request For Special Notice" filed by Richard Berberian, in propria persona, in the Estate of Rose C. Bianchi, San Joaquin Co. Sup. (Probate) Ct., Case No. 65124, requesting special notice of "all the matters listed in Probate Code section 1250(c)." (Service copy mailed to double-decade handler of Bianchi family estate and tax matters, James R. Dyke, Esq. of Neumiller & Beardslee/Stockton) (p. 446)

29. October 27, 1993 IRS Form 668-H, "Notice of Federal Estate Tax Lien Under Internal Revenue Laws"/Ser. No. 77-H-93-1795, prepd. and signed at San Jose, CA on 10-19-93 by Advisor/Special Procedures function, R[onald] Wergin, recorded at 10:03:07 AM on Reel 113 as Image 0428 w the Stanislaus Co. Recorder's Off. as 3-pg. Doc. No. 93-0111591-00, re "The Estate of Haig Berberian," w ref. to an "Amount of Additional Tax" totaling \$338,920.00, relating to "The real property situate in the County of Stanislaus, State of [CA]....," for the most part commonly known as "Damir Farms."/Attendant related documents attached thereto. (pp. 480-532)
30. October 28, 1983 Petition-related documents filed by Isabel Berberian Corp. against the Comm. of Internal Revenue in U.S. Tax Court/SF, Case/Docket No. 30573-83, wherein Amity Farms and Damir Farms play a role, as does Berberian Farms Corp., vis-a-vis Berberian Farms Corp. v. Comm. of Internal Revenue, U.S. Tax Court/SF, Case/Docket No. 1757-84, filed on 1-23-84, wherein Amity Farms and Damir Farms play a role as well, as does Isabel Berberian Corp., vis-a-vis Isabel Berberian Corp. v. Comm. of Internal Revenue referenced herein. (pp. 533-544) (These 12 pages are attachment pp. 7, 9, 10, 17, 19, 39, 41, 42, 49, 51, 64 & 65 of my 11-29-91 letter to Mr. John Sullivan, Chief of the Exam. Div. of the IRS, San Jose, referenced in Item No. 22 above, a copy of the entire 66-page casefile being and having been attached thereto. These 12 pages are also attached with the entire casefile to my 6-29-89 Petition in the Estate of Haig Berberian [a.k.a., "Estate of Haygaz G. Berberian"], a copy of which I sent to Hon. Thomas P. Coleman, Regional Comm., IRS/SF, Richard N. Coonradt, Chief/Exam. Div., IRS/SJ, and Wm. E. Bonano, Esq., Dist. Counsel, IRS/SF, referenced in Item No. 31 below.)

October 28, 1983 Haig And Isabel Berberian Revocable Trust-referencing doc. vis-a-vis the 9-28-84 Last Will of Haig Berberian. (pp. 545-549) Also, pp. 1-5 of an alleged 6-page Exhibit H filed by the Law Office(s) of Titchell, Maltzman, Mark, Bass, Ohleyer & Mishel/SF in the probate case file of the Estate of Haig Berberian, the copy/text of which is allegedly located somewhere in the subject trust agreement and which is also apparently edited, trimmed, shaped and made to order for the court. (pp. 550-554) It should be noted that Isabel Berberian Corp. filed its suit against the Comm. of the IRS on the same day as the above-referenced trust was created and its corresponding agreement dated, i.e., on 10-28-83. (pp. 533 & 548)

31. June 29, 1989 "Petition Requesting Court To Determine If Partnership Interest Was Omitted From Inventory And Appraisement And To Appoint Probate Referee If Warranted In This Regard, And For An Order For The Rendering And Filing Of A Verified Account Of The Estate Of Haig Berberian [aka, 'Estate of Haygaz G. Berberian']," minus

its 379 informational attachment pages (save and except those attachment pages assigned Nos. 533-549 herein and referenced in Item No. 30), filed by Richard Berberian, Attorney in Propria Persona, in the "Estate of Haig Berberian, alias, Deceased," wherein among other issues and in large measure, Isabel Berberian Corp. v. Comm. of Internal Revenue and Berberian Farms Corp. v. Comm. of Internal Revenue are analyzed and discussed, courtesy copies of said doc. having been mailed via U.S. Express Mail on 6-29-89 to among others, Hon. Thomas P. Coleman, Regional Comm., IRS/SF (LB071173399), Richard N. Coonradt, Chief/Exam. Div., IRS/SJ (LB109476037), and William E. Bonano, Esq., Dist. Counsel, IRS/SF (LB109476048). (I note with special emphasis that with regard to my Petition mailed to Mr. Coonradt, I was told during my confirmation-of-receipt calls of 6-30-89 and 7-3-89 by Mss. Martha Mendoza and Evelina Martinez, that said Petition was given by Ms. Mendoza to Asst. Chief/Exam. Div., James Brunton. On 7-7-89, I was told by Ms. Gloria Shaw that the document "was given by Mr. James Brunton to Edward Hibler, Esq. at the San Jose District Office who, I was told, was 'auditing' my aunt (Isabel Berberian of Modesto) and deceased uncles' gift-tax return(s) and the Haig Berberian Estate tax return as well. I was also advised by Ms. Gloria Shaw on July 7, 1989 that Mr. Hibler would be contacting me regarding the Petition. Mr. Hibler neither called nor corresponded despite my follow-up calls in that regard." (See attachment pp. 577-581) I have a question. What are the legal ramifications of an attorney who chooses not to practice law as of 1-1-80, in order to be a "voluntarily inactive" "officer of the court"/member of the State Bar of CA, auditing tax returns that are permeated with legal and legally suspect nooks and crannies from start to finish? I guess that such a person would choose not to discuss with petitioner a petition pervaded with many of the same and similar legal and legally suspect nooks and crannies with attendant nook and cranny questions. Never mind.) (pp. 555-581)

32. F.Y.I. (pp. 613-908)
33. Statutes of limitation applicable to some of the hereinabove highlighted and unhighlighted/unbeknownst-to-me "coincidental" dates, which may or may not mean anything. (pp. 909-910)
34. November 9, 1995 IRS Form(s) 8822 re: Richard C. Berberian/573-68-3615; Richard Berberian as Beneficiary of Berberian Orchards/94-1389515; Vasken Berberian Trust FBO Richard C. Berberian [RCB-Trustee]/94-6087880. (pp. 911-912)

P.P.S. It is my understanding that several years ago, a district court judge ordered an IRS-related recorded document be removed as public information from the various public records at the Stanislaus

County Recorder's Office. It is also my understanding that the Stanislaus County Recorder at the time, finally acceded to the judge's order when faced with possible and/or probable incarceration. I am hereby and herein requesting information as to the date and definitive nature of said document. From what I know, the circumstances of said document's existence and exorcism is likely to be of noteworthy interest to me, vested or otherwise, with regard to the legal and financial inextricable 15-year ordeal of a lifetime that I have found myself in. (Additionally, I want assurance that the district court judge involved in the matter was not he who is pictured on attachment p. 582. If he was, then what we are dealing with is a crooked lawyer from a crooked erstwhile law firm turned crooked judge. And the magnitude of his crookedness is readily available to you, for it is directly proportional to the taxes that he did not pay on the holdings and "favors" he did not declare, resulting from the cronies he allegedly did not have over the years prior to and during the reign of his crooked honorableness, and in view of the salary that the public wasted on his putridness. This man's meager wealth is indicated on attachment pp. 583-612. How does it square up with your records?)

P.P.P.S. Attachment pages on which I have highlighted various things/matters are as follows: 31, 35, 47, 91, 93, 96-98, 116, 151-155, 157-167, 170, 172-174, 177, 180, 189, 191-196, 199, 202-204, 208, 211-213, 215, 215A-C, 218-221, 224-225, 228-229, 273, 275, 277-281, 283, 313-314, 318, 321, 339, 359, 375, 390-392, 397-399, 401, 404-405, 409-411, 418, 420, 423-424, flip side/446-447, 450-452, 458, 469, 473, 479-482, 487, 492-496, 517, 519, 522-528, 530, 532-533, 535, 537, 540, 542, 544-546, 548-549, flip side/575-577, 579, 581-582, 613, 617-618, 620, 623, 659, 683, 686, 694, 712-713, 717, 722, 725, 733, 746, 764, 781, 783-787, 792-793, 803, 817, 822, 825, 827-829, 831, 833-834, 836, 838, 842, 845, 861-862, 879-881, 884, 887-888B, 888E-888U, 888W-888Z2, 889, 905, 908-910.