

Registered Mail No. R 522 175 010

RICHARD BERBERIAN
605 Hamden Lane
Modesto, CA 95350-2295

29 November 1991

Mr. John Sullivan
IRS, Chief/Exam. Div.
55 S. Market Street, 9th Floor
San Jose, CA 95113-2304

Dear Mr. Sullivan:

I, Richard Charles Berberian, do hereby solemnly swear that in a letter addressed to you dated June 29, 1991 (copy of text attached; Bates, pp. 160-170) and mailed to you that day via Registered U.S. Mail No. R 731 328 133, I advised you and the Internal Revenue Service, et al. on Page 6 (Bates 165) of said letter, underlining the information for added emphasis, that "I have failed and refused to file any [and all federal and state] income tax returns since 1986" (emphasis added.) The return receipt that I had affixed to your package shows that you received the letter on July 1, 1991. (A cassette recording of a message which was left on my answering machine on March 8, 1990 by a "Mr. Ted Harrison" allegedly with the IRS, was also enclosed for your review and comment.) The following is a list of courtesy-copied recipients of that letter (and cassette recording):

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Mr. Theron C. Polivka/IRS-Fresno/No. R 731 328 134/rec'd,
7-2-91¹
Hon. Thomas P. Coleman/IRS-SF/No. R 731 328 135/rec'd, 7-1-91
William E. Bonano, Esq./IRS-SF/No. R 731 328 136/rec'd, 7-1-91
Ms. Faith Priest/IRS-Modesto/No. R 731 328 137/rec'd, 7-1-91
Mr. Robert Wenzel/IRS-Ogden, UT/No. R 731 328 138/rec'd, 7-2-91
Hon. Gerald Goldberg/FTB-Sacto/No. R 731 328 139/rec'd, 7-1-91
Mark A. Kanai, Esq./Modesto/hand-delivered, 7-1-91
Miss Carol J. Berberian/Modesto/hand-delivered, 7-1-91
Mrs. Rose Berberian/Modesto/hand-delivered, 7-1-91

I hereby acknowledge and take complete unadulterated and unequivocal credit for originating, orienting, developing and instituting the contents and entire intent of the above-referenced June 29, 1991 letter, personally mailing it to you as well (the typing of it being one thing I did not do.) I also do hereby solemnly swear that the letter's intent and ramifications (if any there are or will be regarding the latter), are specifically not in any way whatsoever the fault and/or responsibility of particularly Mr. Mark L. Polkinghorne of Stephenson, Koftinow & Polkinghorne (Modesto), the C.P.A. for my mother, Mrs. Rose Berberian, and the "Vasken G. Berberian Testamentary Trust"); nor that of Mr. Raymond E. Wiley of Bowman & Company (Stockton), the C.P.A. in 1986 for my personal finances and that of the erstwhile "Vasken G. Berberian [Living] Trust, F.B.O. Richard C. Berberian;" nor that of Mr. Mark A. Kanai

¹ It should be noted that on July 25, 1991, I mailed Mr. Polivka an additional copy of said letter (and cassette) via Registered Mail No. R 731 328 141, since the return receipt attached to his June 29, 1991 package was never returned to me. (Copy of cover letter attached; p. 173) The second set of materials were received by Mr. Polivka on July 26, 1991.

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(Modesto), the author of my father's and my mother's Last Will and Testament(s), both dated November 9, 1984, the legal counsel for my late father (deceased/January 24, 1985), Vasken G. Berberian's estate and subsequent testamentary trust (Mr. Kanai also serving as legal counsel to my sister, Miss Carol J. Berberian, sole trustee of said testamentary trust); nor that of Messrs. William L. Vieira and Ronald R. Horsley of Shearson Lehman Bros. (Modesto), the financial advisors to my family for our assets held by their firm; nor that of my longtime friend and associate, Mr. Daniel G. Johnson; nor anyone else, just me.

At this time, however, I would like to take the liberty of advising you that in addition to the named defendants in my aforementioned lawsuit, a professionally corrupt, morally bankrupt, decadent Certified Public Accountant named Peter B. Jeppson of Atherton, Ludlow & Schonhoff (Modesto) [IRS Tax I.D. No. 94-1239084; FTB Tax I.D. No. 144-9596-4] undoubtedly should have been named. He provided me with a horrendous amount of inspiration, not only for my June 29, 1991 letter to you as well as the present one, but was and remains a substantial motivating factor in the litigious attitude I have been forced to develop and the resulting litigation instituted, my former attorneys having failed and refused to name this Uncertified Private Whore as a defendant, and my former attorneys also having failed and refused to take Mr. Jeppson's or anyone else's deposition for that matter, during the five-year life of my San Francisco

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litigation.

The main intent of this present letter to you is to formally advise you and the IRS (and the courtesy-copied recipients of this letter and witnesses to it), that I have come to the conclusion that any other person (or organization, for that matter) in circumstances such as mine (which includes your analysis of my situation as it is in your files) and as described in prior correspondence from me to you and/or your agency [three of which are and were my (a) June 29, 1989 Petition in the Estate of Haig Berberian, copy of text attached, pp. 80-102; and (b), my August 7, 1989 Memorandum of Points and Authorities regarding my local litigation against said Estate, copy attached, pp. 103-145; and (c), my original April 15, 1987 exhaustive financial family profile which I mailed to your agency, et al. on April 15, 1987 via U.S. Certified Mail], who has also failed and refused to file what would otherwise be legally required income tax returns, would, like me, incur and/or suffer no consequences such as an audit by the IRS or any other vested authority, reprimands of any kind, nor legal and/or financial penalties in any way whatsoever by any vested authority including the IRS, FTB, et al. I also hereby and herein advise you that I have determined and conclude that in such above-described circumstances, the apparent IRS lack of reaction to my announced "protest," as it were, is a matter of your public and private legal and financial policies, and I

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intend to publicize and inform other individuals (and/or organizations, for that matter) that such is the case. Please correct me if I am wrong to do so.

In addition to failing and refusing to file what would normally be considered required income tax returns, my situation is one in which I have substantial unresolved legal and financial differences (formerly including the filing of claims and the instituting of litigation wherein I believe there exists non-arm's length transactions constituting "continuing wrongs" against me and my family, the legally relevant "last overt acts" of which are yet to be enacted), with, among others, my late uncle (deceased/September 21, 1987), "Haig Berberian," a.k.a. "Haygaz G. Berberian," a.k.a. "H.G. Berberian," and also the "Estate of Haig Berberian" (which was closed here in Stanislaus County two years ago today on November 29, 1989), a.k.a. the "Estate of Haygaz G. Berberian." Regarding the "Estate of Haygaz G. Berberian," please see attached IRS Form 668-J, Notice of Federal Estate Tax Lien Under Internal Revenue Laws, Serial Number 77-J-91-1697, prepared and signed on July 11, 1991 at San Jose, California by Ronald Wergin, Advisor, Special Procedures, and filed with the Stanislaus County Recorder's Office as Document No. 053413 on July 16, 1991 regarding an August 8, 1988 assessment, the unpaid balance of which amounts or amounted to \$336,143.39, pertaining to "The Estate of Haygaz G. Berberian" and The Haig And Isabel Berberian Revocable Trust and its

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trustees. (pp. 171-172)

As an interesting and revealing aside, I would like to note that "coincidentally," the business, trust and partnership legal counsel in my above-referenced litigation, Mr. Rudy Volkmar Bilawski of Neumiller & Beardslee in Stockton, withdrew from said litigation on September 28, 1984, unbeknownst to me at that time, the very same day that my late uncle, Haig Berberian, a.k.a. Haygaz G. Berberian signed (1) his Last Will (copy attached, pp. 74-79) and (2), an agreement (not being available to me for review) amending and restating the October 28, 1983 Haig And Isabel Berberian Revocable Trust agreement, only specific clauses of which were provided to the probate court in the "Judgment Approving First And Final Account And Report Of Executor, Allowing Attorneys' Fees, And For Final Distribution" filed on December 4, 1989, having been approved by Hon. Edward M. Lacy, Jr. two years ago today (copy attached, pp. 146-159), referenced on Page 2, Exhibit A (Bates 172) of the attached above-described estate tax lien attached to 330 shares of common stock in Berberian Farms Corp., A California Corporation (prior to 1972, known as "Haig Berberian Corp.," Tax I.D. No. 94-6079158, also having subsequently (October 16, 1985/Certificate of Ownership filed December 31, 1985 with the Secretary of State) merged with Isabel Berberian Corp., Tax I.D. No. 94-6079152), prepared and filed in Stanislaus County regarding Haig Berberian's estate, etc. presumably by your particular office of the IRS. (pp. 171

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-172) For your added information, Haig Berberian Corp. was at one time a general partner in the California Limited Partnership known as "Haig Berberian," my defrauded erstwhile trust being for some nine years, a limited partner in "Haig Berberian." Haig Berberian was sole stockholder in the Haig Berberian Corp., a classic alter-ego corporation! On August 31, 1972, Haig Berberian Corp. became "Berberian Farms." On August 29, 1972, immediately after my trust, my sister's trust, and my father's (and mother's) interest had all been illegally forced, i.e. "frozen" out of the limited partnership by Haig Berberian as general partner, the limited partnership known as "Haig Berberian" was renamed and became known as "Berberian Orchards." The IRS provided Berberian Farms with a "Notice of Deficiency" dated December 27, 1983. In this regard, please see the attached documents concerning Berberian Farms Corp. [and Isabel Berberian Corp.], Petitioner v. Commissioner of Internal Revenue, Respondent. (pp. 7-38 & 39-72)

It should be noted that the Berberian organization first petitioned/filed suit against The Commissioner on the very same day that The Haig And Isabel Berberian Revocable Trust was created and its corresponding agreement signed, namely, on October 28, 1983. (p.7) (The above-referenced cases which were tried in San Francisco, are/were discussed in my aforementioned attached Petition in the Estate of Haig Berberian dated and filed on June 29, 1989; pp. 80-102.)

For your further information, please also see the attached

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September 28, 1984 letter of withdrawal authored by Mr. Bilawski and the attached September 28, 1984 Last Will of "Haig/Haygaz G." Berberian. (p. 73 & pp. 74-79) Though the documents speak for themselves, and though Mr. Bilawski found it necessary to use and make my psychiatrist an official part of his (Mr. Bilawski's) withdrawal, I must say that any person living in the real world and familiar with the ways of the vile and wicked, and interested enough to take just a cursory look at this case, would be able to comprehend and understand that Mr. Bilawski undoubtedly cut a deal with my adversaries. Noting that Mr. Bilawski also sent a courtesy copy of his September 28, 1984 withdrawal letter to Mr. Laurence Ernest Drivon of, at that time, Belli, Drivon & Bakerink in Stockton, the trial attorney that Mr. Bilawski had referred me to on June 8, 1983 [see copy of June 8, 1983 referral letter attached; pp. 1-6], a trial attorney who ostensibly mishandled my case until June 20, 1986, when the San Francisco Superior Court (in the person of Hon. Raymond D. Williamson, Jr. who at one time was an attorney working and practicing in the Wells Fargo Bank Trust Department in San Francisco where my defrauded erstwhile trust account was at that time located and also at that time being defrauded) allowed him to formally withdraw over my strong objections, and taking into account that no explanation for Mr. Bilawski's withdrawal was ever provided to me nor "allegedly" to Mr. Drivon, clearly tells me and any sincere, thoughtful cursory eye, that Mr. Drivon knew and knows full well why Mr. Bilawski,

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his fellow "officer of the court," withdrew without warning or explanation, and that Mr. Drivon was himself very much a part of the conspiratorially-arranged September 28, 1984 deal which was struck with my adversaries, again, unbeknownst to me at that time. It should also be noted that at that time, Mr. Drivon was well on his way up the powerful California Trial Lawyers Association hierarchy, serving as the head of CTLA-PAC in 1989 and President of the CTLA in 1990. I am convinced by the actual and circumstantial evidence available, that adequate time must pass, allowing the dust to settle and the statutes to run and settle in, before what the resulting settlement was, is, and/or will be, can be made known and available to me. I again look to the IRS (and/or the courtesy-copied recipients of this letter and/or witnesses to it) to help shorten that settling-in time, because it is my firm belief that the progression of events and result of all that I have described herein and provided in past documents, would have to, and probably did necessarily require a deaf ear by, a turned cheek from, and/or direct involvement by the IRS and FTB at a minimum, and the above-described situation is fraught with unconscionable fraud and deceit!

In closing, I would like to state that despite the closed-door policy which I have experienced on several unique past occasions at the doorstep of the IRS, to some degree, I still hope for and anticipate help from the IRS (and/or any of the courtesy-copied recipients of this letter and/or witnesses to it)

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in the unorthodox way that I am asking for it (which is the only way I know of that is now available to me), in this undeniably unorthodox, incredible, precedent-setting, 11-year-old demoralizing situation that I still find myself in. With appropriate help, I can cease my obsessively-written pleading letters to all who have been receiving them over the past eleven years, and I can then begin focusing my energies and resources on more satisfying and productive pursuits, happily leaving this unrelenting litigation nightmare behind me where I have and had always hoped it would be.

If you (and/or any of the courtesy-copied recipients of this letter and/or witnesses to it) can be of any help to me, please so advise. Thank you for your time and timely attention to the matters addressed herein.

Very truly yours,



Richard Berberian

RB/mr

Attachments (Bates-numbered, in chronological order)

pc: Mr. Theron C. Polivka/IRS-Fresno/No. R 522 175 011
Hon. Thomas P. Coleman/IRS-SF/No. R 522 175 012
William E. Bonano, Esq./IRS-SF/No. R 522 175 013
Ms. Faith Priest/IRS-Modesto/No. R 522 175 014
Mr. Michael J. Quinn/IRS-LA/No. R 522 175 015
Mr. Raymond A. Spillman/IRS-Sacto/No. R 522 175 016
Hon. Gerald Goldberg/FTB-Sacto/No. R 522 175 017
Raymond E. Wiley, C.P.A./No. R 522 175 018
Miss Carol J. Berberian/hand-delivered, 11-29-91
Mrs. Rose Berberian/hand-delivered, 11-29-91
Mark L. Polkinghorne, C.P.A./hand-delivered, 12-2-91
Messrs. William L. Vieira & Ronald L. Horsley/hand-delivered, 12-2-91

STATE OF CALIFORNIA
County of Stanislaus

)
)
) ss.

On this 29th day of November, 1991, before me, a Notary Public for the State of California, personally appeared Richard Berberian, personally known to me to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same in the capacity indicated at the signature point.

WITNESS my hand and official seal.

Maribeth Morris
Notary Public

Capacity of Signatory
Individual

