No. 19-71410

UNITED STATES COURT OF APPEALS
NINTH CIRCUIT

APRIL MOTTAHEDEH,

Appellant,

v.

UNITED STATES OF AMERICA,

Appellee.

APPEAL FROM THE DECISION OF
THE UNITED STATES TAX COURT,
HON. RICHARD T. MORRISON
(Tax Court Case No. 22039-11)

AMENDED OPENING BRIEF OF APPELLANT

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STATEMENT OF JURISDICTION

Appellant April Mottahedeh (hereafter, "APRIL") and husband Peymon Mottahedeh (hereafter, "PEYMON) filed a Petition in US Tax Court on October 3, 2011 for review of income taxes that the IRS had proposed against APRIL and PEYMON for years 2001 through 2006. The last motion for this case, US Tax Court case No. 22039-11, was ruled on February 2, 2016. APRIL and PEYMON each timely filed separate Appeals on May 2, 2016 with the Eleventh Circuit where APRIL and PEYMON have been living since 2013.

On June 7, 2019, the Eleventh Circuit on request of Appellee (hereafter, "IRS") transferred this Appeal to the Ninth Circuit.

STATEMENT OF RELATED CASE

The US Tax Court case being appealed here was a joint case of husband and wife, APRIL and PEYMON, that was heard in the US Tax Court, where the Court ruled against APRIL and PEYMON and then split the total taxes in half between APRIL and PEYMON, despite the fact that APRIL and PEYMON had at time of marriage signed a document that specifically disavowed the California's community property laws and chose to treat each spouses, income, assets and liabilities, as income, asset and liabilities of each of them.

Husband PEYMON is simultaneously appealing the US Tax Court case before the Ninth Circuit Court of Appeals, in Case No. 19-71432. The arguments

of PEYMON's case about the IRS's failure to carry IRS's burden of proof as required per 26 USC §7491(b) apply to the instant Appeal as well.

APRIL prays the Court to refer to the arguments in PEYMON's Appeal Brief submitted earlier today, November 17, 2021.

APRIL chose to file a separate appeal from the adverse decision of the US Tax Court, so that APRIL could make her separate arguments about the US Tax Court's erroneous application of community property laws on APRIL which led to an adverse finding against APRIL.

SUMMARY OF ARGUMENTS

ISSUE 1: The IRS has clearly failed to carry the IRS's burden of proof, as required in 26 USC §7491(b), as to why the IRS used unrelated taxpayer statistics from the Bureau of Labor Statistics (hereafter "BLS data") to propose taxes on APRIL AND PEYMON. Failure of the Tax Court to rule that the IRS had failed to meet the IRS's burden of proof is error and should be corrected by this Court by ruling that the IRS failed to meet the burden of proof in using BLS data to propose taxes on APRIL AND PEYMON, and the taxes imposed for years 2001 through 2006 should be abated in full.

This argument has been fully briefed in the related case of PEYMON. To save the court's limited time and resources, APRIL will not force the court to re-

read those arguments and facts here. Instead, the Court is hereby asked to read the Opening Brief of PEYMON and understand this argument of APRIL in PEYMON's Opening Brief.

Issue 2: The US Tax Court erroneously concluded that APRIL AND PEYMON had a "couple's business" that circumvented the property separation agreement of APRIL AND PEYMON and erroneously assigned half of the income tax dollars in this case to APRIL as due and owing.

Issue 3: The IRS used APRIL's children to assume a larger family size in the BLS data to come up with the IRS's assumed income and taxes of APRIL AND PEYMON for year 2001 through 2006, but at the same time failed to give dependent deductions and child tax credits to either APRIL or to APRIL AND PEYMON for having the children as child dependents. This renders the use of BLS data to impute taxes on APRIL AND PEYMON as arbitrary, capricious, and invalid, and proves that the IRS failed to carry the IRS's burden of proof for use of BLS data to impute taxes on APRIL AND PEYMON.

ARGUMENTS

MAJOR ERRONEOUS CONCLUSIONS OF THE US TAX COURT NEED TO BE CORRECTED

ERRONEOUS CONCLUSION #1): On pages 17 - 18 the MEMO states: "*the record suggests that the specific amounts of income are but a fraction of the total income earned by the Mottahedehs. The Mottahedehs tried to avoid banks and records. Much of their income was therefore hidden from the IRS – and from the Court… But Mottahedehs tried to avoid the use of banks. Their bank records would not provide sufficient information about their income. Furthermore, even the bank records that the revenue agent obtained were incomplete. The revenue agent was unable to obtain records of all of the deposits to the Mottahedeh's accounts.*"

CORRECT FACTS #1): First of all the "*record suggests*" statement is a giveaway that there is NOTHING factual in the record to actually demonstrate the above conclusion of the MEMO; an admission that the record does NOT support the following statements; that the above conclusion are mere speculation and NOT FACTS.

There is no evidence that the "*the specific amounts of income are but a fraction of the total income earned by the Mottahedehs.*" Without knowing the "*total income*", which the MEMO never mentions, there could be no determination of what "*percentage*" of the "*total amounts*" the "*specific amounts*" are.

The reason "*Much of their income was therefore hidden from the IRS—and from the Court*" is not APRIL AND PEYMON'S fault. It is the fault of the AUDITOR and the MANAGER (collectively, "IRS EMPLOYEES") who

repeatedly refused to meet with APRIL AND PEYMON to go over the bank accounts and all other finances of APRIL AND PEYMON with APRIL AND PEYMON.

Cash transaction records could have been provided to the IRS EMPLOYEES, but the IRS EMPLOYEES repeatedly denied APRIL AND PEYMON the opportunity to provide cash records to the IRS EMPLOYEES and instead quickly issued Notices of Deficiency on APRIL AND PEYMON for years 2001 through 2006.

No opportunity was given to APRIL AND PEYMON to defend themselves before IRS EMPLOYEES quickly issued Notices of Deficiency on APRIL AND PEYMON and PEYMON AND APRIL were forced to go to the US Tax Court to challenge the IRS's use of BLS data-derived tax proposals.

"*The essential elements of due process of law are notice and the opportunity to defend*." Simon v. Craft, 182 U.S. 427, 436 (1901). It was the IRS EMPLOYEE's fault that more information about APRIL AND PEYMON was not made a part of the administrative/audit record.

The IRS EMPLOYEES denied APRIL AND PEYMON an opportunity to defend against the IRS EMPLOYEES' tax proposals. The IRS EMPLOYEES refused to let APRIL AND PEYMON to have any in-person meetings with the IRS EMPLOYEES so that APRIL AND PEYMON could provide additional financial

records to the IRS or to "purify" the bank records of APRIL AND PEYMON that the IRS EMPLOYEES had obtained.

After a 2-year US District Court challenge of the credit union records of APRIL, IRS Revenue Officer John Black (hereafter, "BLACK") obtained credit union records of APRIL, added up the bank deposit totals and gave them to the IRS AUDITOR. When it came time to review the bank records with APRIL, the IRS AUDITOR mistook the bank deposit totals to be a fraction of what the bank deposits totals were. AUDITOR lumped APRIL with PEYMON and refused to meet with APRIL to allow APRIL to provide more financial records and bank records of APRIL AND PEYMON.

Based on the IRS's failures to meet with APRIL to allow APRIL to provide more of APRIL's financial records to the IRS, now the MEMO erroneously blames APRIL for the fact that "*Much of their income was therefore hidden from the IRS—and from the Court*."

In addition, the MEMO erroneously lumped APRIL's finances with PEYMON, despite the fact that APRIL AND PEYMON had an unchallenged PROPERTY SEPARATION AGREEMENT and have no business of any kind together.

The main bank records that the IRS used in this case was APRIL's credit union account, which, however, IRS EMPLOYEES denied APRIL the opportunity to meet

with IRS EMPLOYEES to provide additional financial records to IRS EMPLOYEES.

Therefore, all the erroneous conclusions of the Court stated in the ERRONEOUS CONCLUSION #10 and similar statements in the MEMO must be reversed.

ERRONEOUS CONCLUSION #2): On page 18 the MEMO states: "*For these reasons, focusing on the income reflected in their bank records would underestimate the Mottahedeh's income. The revenue agent had to find other methods of estimating their income*."

CORRECT FACTS #2): After BLACK had issued a summons for APRIL's credit union account records which had a 2-year litigation in the US Tax Court, BLACK added up the total bank deposits of this credit union account to be: **$10,324.94** for 2001, **$71,408.57** for 2002, **$28,436.98** for 2003, **$21,017.21** for 2004, **$21,017.21** for 2005, and **$44,973.71** for 2006. See **Ex. 26, p. 107**.

There were sufficient bank deposits to show income of APRIL in this account. There is no factual basis in the record for the conclusion that "*focusing on the income reflected in their bank records would underestimate the Mottahedeh's income."*

It is not true that "*The revenue agent had to find other methods of estimating their income*." Or that "*The revenue agent had to find other methods of estimating their income*."

The only thing that IRS EMPLOYEES had to do was to respond to APRIL AND PEYMON's 4 calls, or the 2 letters or the FAX of APRIL AND PEYMON to the IRS EMPLOYEES to meet with APRIL AND PEYMON to go over the bank and other financial records of APRIL and PEYMON that needed or should have been reviewed and discussed!

The failure of IRS EMPLOYEES to meet and discuss financial records and the tax audit with APRIL AND PEYMON caused IRS EMPLOYEES "*to find other methods of estimating their [APRIL AND PEYMON's] income"*: BLS data.

In addition, on page 155 of the 09/13/2013 trial transcript, the AUDITOR erroneously added up APRIL's credit union bank deposits to be only "*for each year from 10, 15 to 20, 25 thousand dollars.*" This error of the AUDITOR was another reason why the AUDITOR abandoned going over the bank and other financial records of APRIL and PEYMON with PEYMON AND APRIL, not the fault of PEYMON AND APRIL. See 2-ER-5. See also the related case of Peymon, Case No. 22039-11, pages 15-17.

Therefore, all the erroneous conclusions of the Court stated in the ERRONEOUS CONCLUSION #2 must be reversed.

APRIL will now focus on the erroneous conclusions of the Tax Court that 1) APRIL had joint taxable activities with PEYMON and based on that erroneous conclusion, half of the taxes that were imputed on PEYMON are now owed by

APRIL.

The Memorandum (hereafter, "MEMO") is in error and makes numerous incorrect and baseless conclusions that APRIL had many joint income producing activities with PEYMON. These errors need to be corrected before reversing the Tax Court MEMO and judgement. Below are the erroneous facts that need to be corrected, followed by refutation of each erroneous factual conclusion of the US Tax Court.

First, it is noteworthy that the MEMO correctly states that "*Peymon Mottahedeh is the president and founder of Freedom Law School"* [quotations in MEMO] and *"Peymon Mottahedeh was president of Freedom Law School continuously during the years at issue,"* [quotations in MEMO] *... his name was mentioned in customer testimonials, on Freedom Law School's website. His name and picture were prominently displayed in other promotional materials of Freedom Law School.*"

All the specifically mentioned facts and quotes from the record listed above are correct and correctly quoted by the MEMO, simply because they **are** supported by the Court.

In contrast to the above correct statements of the MEMO, below are the erroneous conclusions of the US Tax Court that are either unsupported in the record, taken out of context of the facts, or simply erroneous. After each erroneous

factual conclusion of the MEMO, the corrected facts will be listed.

ERRONEOUS CONCLUSION #3) On page 13 the MEMO states: "*Evidentiary evidence also establishes that April Mottahedeh helped operate Freedom Law School by arranging conferences and handling its finances*."

CORRECT FACTS #3): APRIL only helped with 3 Annual Freedom Rallies of Freedom Law School during the years 2001 through 2006 which are at issue here; one in November 2002, another in March 2004, and the last one in March 2005. There is NOTHING in the record that APRIL had any connection whatsoever with the Freedom Rallies in 2001, 2003 or 2006. See 3-ER-3, 3-ER-4, and 4-ER-1. The MEMO failed to note these distinctive facts.

Therefore, there is NOTHING whatsoever in the record for the baseless conclusion that "*April helped operate Freedom Law School [presumably for all of the 6 years 2001 through 2006]*." At the very least the MEMO could have excluded year 2001, 2004 and 2005, for which there is absolutely no connection whatsoever between APRIL's and PEYMON's finances.

As for the conclusion that APRIL *helped operate Freedom Law School by ... handling finances*", there is simply no factual support for this statement in the record. The IRS did NOT carry its burden of proving that APRIL handled finances of Freedom Law School and this conclusion of the US Tax Court should be

reversed.[1]

ERRONEOUS CONCLUSION #4): On Page 13, the MEMO continues: "*Her* [APRIL's] *name appears on several checks and money orders received from customers of the Freedom Law School*."

CORRECT FACTS #4): There is no support for this claim in the record and this erroneous conclusion of the US Tax Court should be reversed.

ERRONEOUS CONCLUSION #5): On Page 13, the MEMO continues: "*Checks and money orders from customers were deposited into her account at Arrowhead Credit Union. There are several hundred pages of these documents*."

CORRECT FACTS #5): There is no "*several hundred pages of these documents" in the record."* The MEMO does not even cite one example of any of these checks, because none exists. There is no support for this claim in the record and this erroneous conclusion of the US Tax Court should be reversed.

ERRONEOUS CONCLUSION #6): On Page 13, the MEMO continues: "*April Mottahedeh's name appears on various legal documents that Mottahedeh's used to conceal ownership of two properties.*"

[1] The MEMO in footnote #19 correctly notes that APRIL was not married to PEYMON ON June 24, 2001, but incorrectly assumes that when in reseponse to request for admissions and denials APRIL AND PEYMON stated that they were married, that APRIL AND PEYMON wre married the entirety of 2001, when the record clearly shows that APRIL AND PEYMON were married only since June 24, 2001. This is another reason that for year 2001 APRIL had nothing to do with Peymon or the Freedom Rally of Freedom Law School which was conducted in March of 2001, several months before APRIL and PEYMON married. For this additional reason in year 2001 no imputed taxes of Peymon should have been assigned to APRIL, as the MEMO did here.

CORRECT FACTS #6): April was trustee of two properties. The fact that APRIL was trustee of these two records was publicly filed in the San Bernardino County Recorder's Office. There was no concealment when you have things recorded in public records for the whole world to see.

Moreover, APRIL being trustee of these two properties had nothing to do with PEYMON. APRIL acting as trustee of these two properties were separate activities of APRIL, **not a joint activity** of PEYMON AND APRIL. The MEMO's insinuation by stating that this was done in a way to "*conceal ownership of two properties*" (by PEYMON AND APRIL) is simply baseless and false. There is no support for this claim in the record and this erroneous conclusion of the US Tax Court should be reversed.

ERRONEOUS CONCLUSION #7): On Page 13, the MEMO continues: "*To better conceal their ownership, she* [APRIL] *also apparently wrote to lenders under a fake letterhead falsely claiming that she managed property as a trustee…*" Based on the previous erroneous conclusion, now the MEMO basically concludes that the letterhead was fake.

CORRECT FACTS #7): There is no support in the record that the letterhead was fake and the Court should reverse this erroneous conclusion of the US Tax Court. In addition, since APRIL had to communicate with lenders, APRIL properly and correctly communicated with the lenders in APRIL's capacity as a trustee. There

is nothing wrong or sinister with APRIL's conduct with lenders. As the Court well knows, the trustee manages the affairs of the trust, while the beneficiaries are the beneficial owner of the Trust. There is nothing in the record to demonstrate that APRIL AND PEYMON are beneficiaries of these trusts.

The baseless conclusion of the MEMO that "*falsely claiming that she [APRIL] managed property as a trustee*" is erroneous and baseless and should be reversed.

ERRONEOUS CONCLUSION #8): On Page 14, the MEMO states: "*Additionally, April Mottahedeh participated in Peymon Mottahedeh's practice before the California Franchise Tax Board.*"

CORRECT FACTS #8): There is no support for this claim in the record and this erroneous conclusion of the US Tax Court should be reversed.

ERRONEOUS CONCLUSION #9): On Page 14, the MEMO continues "*She* [APRIL] *helped operate Freedom Law School.*"

CORRECT FACTS #9): There is no support for this claim in the record and this erroneous conclusion of the US Tax Court should be reversed.

ERRONEOUS CONCLUSION #10): On page 24, after making the baseless conclusion that: "*And the record establishes that the couple's businesses were joint efforts of both spouses*", the court erroneously holds: "*Accordingly, we hold that the income from the couple's business was community property and sustain the IRS' determination with regard to this case.*"

CORRECT FACTS #10): Based on the erroneous and/or unsupported ERRONEOUS CONCLUSIONS #1 through #9, the MEMO erroneously concludes that APRIL AND PEYMON had a "*couple's business*" which now the MEMO claimed was "*community property*" of APRIL AND PEYMON and erroneously approved the IRS's use of BLS data in this case.

All other parts of the MEMO which essentially state the same things that APRIL has noted in the above corrections of fact are also hereby noted to be in error and should be reversed by this Court.

1. US Tax Court failed to place the burden of proof on IRS per 26 USC §7491(b) when the IRS used unrelated taxpayer statistics of the Bureau of Labor Statistics to propose taxes on APRIL AND PEYMON, while the IRS had over 800 pages of APRIL's bank and financial records and the IRS auditor and manager deliberately failed to meet with APRIL AND PEYMON to discuss the bank and financial records. This is reversible error.

Based on the above correction of facts, it is clear that the IRS failed to meet the

burden of proof that Congress imposed on the IRS by enacting 26 USC §7491(b) whenever IRS chooses to use BLS data to impute taxes on individuals, such as the IRS did on APRIL AND PEYMON.

Therefore, the income and taxes that were upheld by the IRS should be reversed by this Court.

2. US Tax Court's erroneous conclusion that APRIL AND PEYMON had a "couple's business" circumvented the property separation agreement of APRIL AND PEYMON, erroneously assigning half of the income tax dollars in this case to APRIL as due and owing.

The Memo correctly on page 5 states that "*The Mottahedehs were married during the years 2001 through 2006".* To be specific, APRIL AND PEYMON married on June 24, 2001. The Memo continues "*Peymon Mottahedeh operated a business called 'Freedom Law School.*" This is only partially correct. PEYMON was the president of Freedom Law School. However, the MEMO is incorrect in that it is undisputed that Freedom Law School is an auxiliary of Freedom Church with a separate address; a not-for-profit entity.

The MEMO correctly continues: "*Since at least 1999, the Freedom Law School*

has organized conferences attended by hundreds of people." The Court neglected to notice that Freedom Law School existed at least for 2 years before APRIL and PEYMON married, while APRIL was married to APRIL's ex-husband in Florida and obviously could have had no relations of any kind with Freedom Law School.

Since Freedom Law School is an auxiliary of Freedom Church, which is NOT a business to begin with, Freedom Law School has no "ownership" like a business does to be transferred or sold, or to add or remove "owners." Therefore, APRIL could not be an "owner" of Freedom Law School as the MEMO incorrectly concluded.

In addition, the record shows that the earliest relation of any kind that APRIL had with Freedom Law School was in November 2002 when APRIL helped conduct a Freedom Rally of Freedom Law School, which was 3 years after 1999. APRIL had nothing to do with Freedom Law School in 2001 and most of 2002, two other years (2004 and 2005) of the six years at issue (2001 through 2006).

By correcting the erroneous parts of the MEMO, we can clearly see that there was no "*couple's business*" of any kind between APRIL AND PEYMON for the MEMO to claim as community property of APRIL AND PEYMON to sustain the use of BLS data to impute income and taxes on APRIL.

Therefore, since the use of BLS data to assess taxes on APRIL should not have been allowed by the Tax Court, now this Court should reverse this error of

the MEMO and abate the taxes for years 2001 through 2006 by reversing the MEMO and Judgement of this case.

3. IRS USE OF APRIL'S TWO CHILDREN TO USE LARGER FAMILY SIZE BLS DATA TO IMPUTE TAXES OF APRIL AND PEYMON, WHILE AT THE SAME TIME NOT GIVING THE DEPENDENT DEDUCTION AND CHILD TAX CREDITS FOR THE TWO CHILDREN RENDERS THE USE OF BLS DATA TO RECONSTRUCT TAXES ON APRIL AND PEYMON TO BE ARBITRARY AND CAPRICIOUS AND CALLS FOR REVERSAL OF THE MEMO

APRIL divorced from her ex-husband on June 13, 2001, and married PEYMON on June 24, 2001, with full custody and care of APRIL's two very small children. APRIL had earned $11,469 in wages in 2001. Per the divorce decree, APRIL'S ex-husband (hereafter, "EX") as noted in footnote 12 of the MEMO was obligated to pay APRIL child support payments of about $800 per month from EX.

In addition, there is nothing in the record that PEYMON legally adopted APRIL's two children, nor that the child support order that EX was supposed to pay April about $800 a month was ever revoked.

This case is based on the IRS assumption that PEYMON had a legal duty to financially support APRIL's children from APRIL's previous marriage. This

assumption was false. The EX's child support formed the basis of financial support of the two children of APRIL from APRIL'S previous marriage and cause for reversal of the MEMO and judgement of the US Tax Court.

The MEMO noted a lot of minor irrelevant numbers in footnote 12 but failed to note the $800 child support payments as a source of livelihood for APRIL, while, at the same time, the AUDITOR used APRIL'S children to come up with a larger family BLS data size to reconstruct taxes on PEYMON AND APRIL, and without giving a child deduction or child tax credit for each of the two children to APRIL from APRIL's previous marriage.

At least IRS should have either not used BLS data in this case, or if IRS did so, IRS should have not used APRIL's children from her previous marriage to use an unjustified larger family size in the BLS data to impute taxes on APRIL and/or PEYMON.

All these arbitrary errors of the IRS and the US Tax Court's upholding of these arbitrary uses of the BLS data on APRIL AND PEYMON is proof that the IRS failed to carry the IRS's burden of proof that the IRS used BLS data in this arbitrary and clearly erroneous fashion and Tax Court's approval of IRS use of this erroneous BLS data should be reversed.

This court should abate all the taxes and penalties for years 2001 through 2006 which are all based on this faulty method of using the children to come up with

more income and taxes, but not give the deduction and taxes that would lower the taxable income and taxes of APRIL AND PEYMON.

PENALTIES SHOULD ALL BE ABATED

Not only the taxes should be abated for failure of the IRS to meet its burden of proof, all of the penalty laws also put the burden of proof on the IRS – a burden the IRS failed to carry, when the IRS failed to allow APRIL AND PEYMON any opportunity to meet with the IRS EMPLOYEES to not impose the taxes, or impose a lower amount of tax, or not impose the taxes at all; to show that APRIL AND PEYMON had valid reasons for not filing and paying taxes for years 2001 through 2006.

Therefore, all the taxes that were imposed on APRIL AND PEYMON by the US Tax Court should also be abated by this Court for failure of the IRS to carry the IRS's burden of proof.

CONCLUSION

Based on the above, it is clear that:

1) IRS EMPLOYEES failed to cooperate and meet with APRIL AND PEYMON to go over the bank and financial records of APRIL AND PEYMON and failed to meet the burden of proof mandated in *Palmer, Supra,* and 26 USC §7491(b); that the US Tax Court failed to impose this

burden of proof on the IRS and failed to rule that the IRS failed to meet this burden of proof.

This Court should now reverse the US Tax Court Memo and Judgment and hold that the IRS failed to meet the burden of proof for using BLS data to reconstruct income taxes on APRIL AND PEYMON;

2) APRIL merely assisted in putting on three once-a-year Freedom Rally Events of Freedom Law School, which was in operation at least 2 years before APRIL married PEYMON. April had nothing else to do with Freedom Law School. Nothing in the record adds up to APRIL having a "couple's business" with her husband PEYMON for the six years of 2001 through 2006 at issue. In addition, APRIL AND PEYMON had executed a PROPERTY SEPARATION AGREEMENT, therefore no activities of APRIL could be mingled between APRIL and PEYMON, as the IRS and the US Tax Court did erroneously in this case. It was reversable error for the IRS and the US Tax Court to assign half of the income and taxes that were imputed to PEYMON on APRIL.

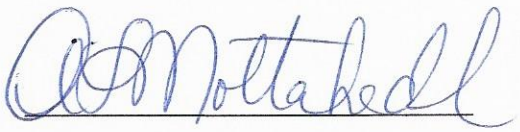
3) April married PEYMON with two very small children who were not adopted by Peymon; the EX was obligated by Court order to pay $800 child support for the children, yet the IRS EMPLOYEES failed to use this income and over $11,000 of wages of APRIL to propose taxes on APRIL that the US

Tax Court erroneously approved. In addition, the US Tax Court allowed IRS to employ the abusive and arbitrary process of using these two very small children to use a larger family size BLS income number against APRIL and PEYMON, but failed to give either APRIL or APRIL AND PEYMON the benefit of a tax deduction and tax credit for the same children. This is another reason for this court to reverse the memorandum and judgement of the US Tax Court.

WHEREFORE, based on the above analysis, this Court should rule that the IRS failed to carry its burden of proof for using BLS data under *Palmer, Supra,* and 26 USC §7491(b) to impute taxes on APRIL and PEYMON.

Dated: March 1, 2022

Respectfully,



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CERTIFICATE OF SERVICE

This is to certify that I filed the foregoing with the Clerk for the United States Court of Appeals for the Ninth Circuit by emailing all documents to the clerk at prose_pleadings@ca9.uscourts.gov on the date listed below:

AMENDED OPENING BRIEF OF APPELLANT

I hereby certify that all participants in the case are registered CM/ECF users but Appellant's request for E-filing was rejected and Appellant was instructed by the Clerk of Court to email all documents.

Therefore, Appellant emailed the Clerk of Court as noted above and served Appellee by emailing the above described document on

March 1, 2022, to the following email address:

CURTIS C PETT, Attorney
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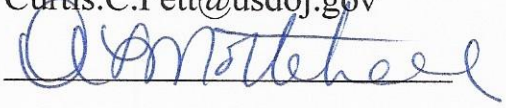

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Dated: March 1, 2022