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**IN THE UNITED STATES  
DISTRICT COURT OF GUAM**

**JOHN RYAN,**

**Plaintiff,**

**vs.**

**DAFNE MANSAPIT-SHIMIZU** in her official and individual capacities as the **DIRECTOR OF THE GUAM DEPARTMENT OF REVENUE AND TAXATION, MARIE LIZAMA** in her official and individual capacities as the **DEPUTY DIRECTOR OF THE GUAM DEPARTMENT OF REVENUE AND TAXATION, EVELYN VILLAPANDO**, in her official capacity and individual capacities and JOHN DOES 1-15,

**Defendants.**

**CIVIL CASE NO. \_\_\_\_\_**

**COMPLAINT FOR INJUNCTIVE  
RELIEF, COMPENSATORY  
DAMAGES, PUNITIVE DAMAGES  
AND DEMAND FOR JURY TRIAL**

**COMPLAINT OVERVIEW**

This is a civil rights action for damages and declaratory and injunctive relief brought to vindicate the Fifth and Fourteenth Amendment rights of plaintiff Mr. John Ryan ("Mr. Ryan"). Mr. Ryan brings this suit under 42 U.S.C. § 1983, and the laws of the Territory of Guam, stemming from Dafne Mansapit-Shimizu ("Director Shimizu"), Marie Lizama ("Deputy Director Lizama") Evelyn Villapando ("Ms. Villapando") and other unknown personnel ("Does") within and without the Guam Department of Revenue and Taxation (the "Government" or "DRT")(Director Shimizu, Deputy Director Lizama, and the Does collectively, "DRT Defendants") conspiring with Titan Imports Inc.'s principals and agents (together and

*Ryan v. Mansapit-Shimizu et al.*

*Civil Rights Complaint*

Page 1 of 26

1 collectively with does, “Other Defendants”), to deprive Mr. Ryan of his rights under Guam’s  
2 False Claims and Whistleblower Act.

3 The False Claims and Whistleblower Act (5 G.C.A. § 37101 *et. seq.*) (“Whistleblower  
4 Statute”), is a law that enables Mr. Ryan to bring a lawsuit on behalf of the Government to  
5 collect unpaid alcohol excise taxes. The Whistleblower Statute was enacted because DRT has  
6 either had a difficult time collecting taxes or has had a policy not to collect taxes. These have  
7 been highlighted in recent years by Guam’s Office of the Public Auditor. To address DRT’s  
8 failures or refusal to collect, the Guam Legislature authorized private individuals to sue alcohol  
9 tax violators.

10 Mr. Ryan notified DRT that Titan had not paid its alcohol taxes over a long period of  
11 years. When DRT did not pursue this information, Mr. Ryan brought a lawsuit against Titan,  
12 as authorized by the Whistleblower Statute, under seal. DRT had the opportunity to analyze  
13 the lawsuit, and either dismiss the case, take over prosecution of the case, or enable Mr. Ryan  
14 to prosecute the case on DRT’s behalf. DRT also could have commenced an administrative or  
15 criminal proceeding against Titan, but it chose not to do so. DRT instructed Mr. Ryan to move  
16 forward to prosecute Titan.

17 In any scenario except dismissal, Mr. Ryan would be entitled to a percentage of the  
18 amount that was collected as an award for his efforts. Specifically, the law entitles him to an  
19 award and other compensation for the efforts he expended on DRT’s behalf to recover the  
20 alcohol taxes. Indeed, Mr. Ryan spent a substantial amount of his own resources on behalf of  
21 DRT to recover the alcohol taxes, which predominantly benefits DRT and the Government of  
22 Guam. However, at some point, DRT decided that it did not want Mr. Ryan to get an award,  
23 or to be compensated for the efforts he expended on DRT’s behalf. The DRT Defendants  
24 solicited Titan directly, outside the Whistleblower Statute lawsuit, to try to cut Mr. Ryan out  
25 so that he would not get an award. This may have been because DRT wanted all the tax  
26 collections for itself, or it may have been that DRT wanted to retaliate against Mr. Ryan for

1 exposing its incompetence or remove him to prevent his pursuit of Titan and other defendants  
2 in similar lawsuits (or warn away others from bringing any other Whistleblower Statute  
3 litigation). DRT dislikes the Whistleblower Statute because it takes away their autonomy.  
4 DRT has historically used its autonomy illegally to provide favors for its political masters or  
5 personal friends. *Paeste v. Gov't of Guam*, 798 F.3d 1228, 1241–42 (9th Cir. 2015) (finding DRT's  
6 tax return policy "fell most heavily on taxpayers of limited means," allowing "expedited refunds  
7 ... to those with personal or political connections.").

8 The Other Defendants did not want to pay all the statutorily required costs involved  
9 with the lawsuit, including attorneys' fees, and thought they could get a sweetheart deal from  
10 DRT to settle the tax matter for substantially less than was owed, even though DRT was no  
11 longer a party. Mr. Ryan only found out that there were secret negotiations going on without  
12 him after Titan declared bankruptcy<sup>1</sup>, and, Titan's President and Managing Director, Mr.  
13 Antenorcruz testified at the meeting of creditors, pursuant to 11 U.S.C. § 341 ("341 Meeting").  
14 The DRT Defendants and the Other Defendants negotiated a deal for Titan to pay a fraction  
15 of the taxes and penalties owed, and DRT to accept a \$600,000.00 check mere days before Titan  
16 filed its Bankruptcy Proceeding in satisfaction of Mr. Ryan's claim, thus cutting Mr. Ryan out  
17 of his award.

18 The law is clear that Mr. Ryan is entitled to a percentage of the taxes collected by DRT  
19 when he blows the whistle and then makes the extra effort to bring an alcohol tax  
20 underpayment back to DRT through a Whistleblower Statute lawsuit. The law is also clear  
21 that once DRT declines to prosecute and gives Mr. Ryan the right to move forward, Mr. Ryan  
22 has the right to prosecute and DRT no longer has the right to intervene. This gives Mr. Ryan  
23 a property right in his award, as well as all the expenditures for costs, expenses and attorneys'  
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25 <sup>1</sup> On March 25, 2022, Titan filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States  
26 Code ("Bankruptcy Code"), under the Subchapter V election, in the United States District Court for the District of  
Guam, Bankruptcy Division ("Bankruptcy Court"), which case is pending as Case No. 22-00007, the Honorable  
Judge Collins presiding ("Bankruptcy Proceeding").

1 fees he must spend to prosecute. DRT interfered with Mr. Ryan's rights to proceed under the  
2 Whistleblower Statute in Titan's and others' matters.<sup>2</sup> Mr. Ryan asks for: (1) declaratory relief;  
3 (2) an injunction be entered to stop DRT from continuing to flout the Whistleblower Statute;  
4 (3) damages for the injury DRT did to its own claim that Mr. Ryan had the right to prosecute  
5 and receive an award from; (4) damages for the award Mr. Ryan should have received; and (5)  
6 punitive damages for the malice and reckless disregard for the law that the DRT Defendants  
7 and Other Defendants have engaged in, as well as attorneys' fees and costs for the instant  
8 lawsuit.

### 9 PARTIES

10 1. Mr. Ryan is a citizen of the United States of America and a resident of Guam.

11 2. Director Shimizu is the Director of DRT. DRT is a line agency of the Executive Branch  
12 of Guam, established by 5 G.C.A. § 3114, with its address and principal place of business in  
13 Barrigada Guam. Her mailing address is P.O. Box 23607, Barrigada, GU 96921.

14 3. Marie Lizama is the Deputy Director of DRT. DRT is a line agency of the Executive  
15 Branch of Guam, established by 5 G.C.A. § 3114, with its address and principal place of business  
16 in Barrigada Guam. Her mailing address is P.O. Box 23607, Barrigada, GU 96921.

17 4. Evelyn Villapando is an employee of DRT. DRT is a line agency of the Executive  
18 Branch of Guam, established by 5 G.C.A. § 3114, with its address and principal place of business  
19 in Barrigada Guam. Her mailing address is P.O. Box 23607, Barrigada, GU 96921.

20 5. Mr. Ryan alleges that each of the Defendants performed, participated in, aided and/or  
21 abetted in some manner the acts averred herein, proximately caused the damages averred  
22 below, and is liable to him for the damages and other relief sought herein.

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25 <sup>2</sup> Mr. Ryan notes that there is a bankruptcy stay in effect for Titan at this time. However, the Titan bankruptcy  
26 does not include Mr. Antenorcruz or Mr. Aranda personally, and Titan is not named in this lawsuit. In addition,  
there are two other Whistleblower Statute lawsuits Mr. Ryan has brought where DRT has authorized Mr.  
Ryan to proceed, only to take the proceeds for itself, fail to cooperate, make litigation more expensive, and on  
information and belief attempt to negotiate away Mr. Ryan's claim.

6. Mr. Ryan does not have full information regarding the true names and capacities of defendants sued as the John Does herein and therefore sues said defendants by fictitious names. Mr. Ryan reserves the right to amend the complaint to name these defendants individually or corporately, as they become known. Mr. Ryan alleges that each of the defendants named, as “Doe,” were in some manner responsible for the acts and omissions alleged herein.

#### **JURISDICTION AND VENUE**

7. As this is a civil rights claim, 28 U.S.C. §§ 1331 and 1343(a) establish this Court’s jurisdiction over federal questions.

8. Mr. Ryan also invokes this Court’s supplemental jurisdiction under 28 U.S.C. § 1367, as to the claims based upon the laws of the Territory of Guam.

#### **STATEMENT OF FACTS**

9. DRT, and thus the Government of Guam, has had a difficult time collecting taxes.

10. Guam’s Office of the Public Auditor has routinely issued reports on DRT’s failures.<sup>3</sup> Some of these failures indicate DRT either has a lack of curiosity, an inability to enforce, or an office policy of not enforcing against certain corporate taxpayers.

11. To address DRT’s failures to collect, the Guam Legislature authorized private individuals to do what DRT has not been able to do: bring “to trial and punishment persons guilty of violating the tax laws enacted in Guam or conniving at the same....” 5 G.C.A. § 37103.

#### *Legal Background*

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<sup>3</sup> See, OPA Report No. 20-01 on the Government’s inability to collect Use Tax on air Cargo. Available at: [https://www.opaguam.org/sites/default/files/20-01\\_1.pdf](https://www.opaguam.org/sites/default/files/20-01_1.pdf), last accessed on August 18, 2020; OPA Report No. 15-01 on the Government’s inability to collect Use Tax. Available at: <https://www.opaguam.org/sites/default/files/opa1501.pdf>, last accessed on August 18, 2020; OPA Report No. 19-03 on the Government’s inability to collect Non-profit Gaming Tax. Available at: [https://www.opaguam.org/sites/default/files/opa\\_report\\_no.\\_19-03.pdf](https://www.opaguam.org/sites/default/files/opa_report_no._19-03.pdf), last accessed on August 18, 2020; OPA Report No. 20-02 on the Government’s inability to collect Liberation Day Carnival Games of Chance taxes. Available at: <https://www.opaguam.org/sites/default/files/opa2002-full-report.pdf>, last accessed on August 18, 2020; OPA Report No. 18-04 on the Government’s inability to collect Tobacco Taxes. Available at: [https://www.opaguam.org/sites/default/files/opa\\_report\\_no.\\_18-04.pdf](https://www.opaguam.org/sites/default/files/opa_report_no._18-04.pdf), last accessed on August 18, 2020.

12. 5 G.C.A. § 37101 *et. seq.*, known as the False Claims and Whistleblower Act (“Whistleblower Statute”), was enacted by the Guam Legislature on August 24, 2018.

13. The Whistleblower Act requires Mr. Ryan to file suit “in camera,” that “shall remain under seal for at least sixty (60) days and shall not be served on the defendant until the court so orders.” 5 GCA § 37202(b)(1).

14. This initial sixty days is crucial for the Government as it gives the Government time to decide what to do with the complaint.

15. During this initial sixty-day time, the plaintiff-relator serves the Government and its Attorney General with the lawsuit so that the Government can decide if it wishes to: (1) intervene in the lawsuit and take over prosecution duties; (2) decline to take over the lawsuit and allow the plaintiff to proceed; (3) dismiss the case; or (4) if, after notice and opportunity to respond, it can demonstrate that the settlement is in the best interest of all parties, settle the case. 5 GCA §37202(b) & (d).

16. If the Government chooses to proceed with the action that was initially brought by a person under 5 G.C.A. § 37202, the individual bringing suit will still receive at least fifteen percent (15%), but not more than twenty-five percent (25%), of the proceeds of the action or settlement of the claim, depending upon his or her contribution to the prosecution of the action. 5 GCA § 37204(a).

17. If the plaintiff-relator prosecutes the action, he or she shall receive an amount the Superior Court of Guam decides is reasonable, which shall be not less than twenty-five percent (25%) and not more than thirty percent (30%) of the proceeds of the action or any settlement plus reasonable expenses, attorneys’ fees and costs to be awarded against the defendant. 5 G.C.A. §37103; 37204(b).

18. The Tax Enforcement Division is required to award the plaintiff-relator not less than thirty percent (30%) of the proceeds, plus reasonable expenses, attorneys’ fees and costs to be

1 awarded against the defendant. 5 G.C.A. §37103(7).

2 19. If a settlement is entered, the person initiating the action shall have the same rights in  
3 such proceedings as such person would have had under § 37103 if the action had continued. 5  
4 G.C.A. § 37203(b)(2).

5 20. If the Government chooses not to intervene and allows the plaintiff-relator to proceed  
6 on behalf of the Government, a person bringing the Whistleblower Act lawsuit shall receive  
7 an amount the court decides is reasonable, which shall be not less than twenty-five percent  
8 (25%) and not more than thirty percent (30%) of the proceeds of the action or any settlement  
9 plus reasonable expenses, attorney's fees and costs. 5 GCA § 37204(b).

10 21. If the Government wants to dismiss the case, it may do so on motion and hearing—  
11 with notice and opportunity to respond provided to the plaintiff-relator. 5 GCA § 37203(b)(1).

12 22. But if the Government allows the plaintiff-relator to proceed and files a declination to  
13 intervene, the court may not allow future attempts by the Government to reinsert itself into  
14 the case. 5 GCA § 37203(c)(2).

15 23. The Government, however, always maintains control of the ultimate claim in that  
16 regardless of the suit, it may initiate any “alternate remedy” it has under the law. Generally,  
17 this means its powers under the Administrative Adjudicative Law or criminal law. 5 G.C.A. §  
18 37203(e).

19 24. But if the Government does pursue an “alternate remedy,” Mr. Ryan “shall have the  
20 same rights in such proceeding as [he] would have had if the [Qui Tam Action] had continued  
21 under this Section.” 5 G.C.A. § 37203. Right of the Parties to Qui Tam Actions., 5 G.C.A. §  
22 37203(e).

23 25. In other words, even if the Government invokes its “alternate remedy” it is required to  
24 provide the plaintiff-relator with notice and opportunity to respond. 5 GCA § 37203(e).

25 26. Put another way, if the Government declines to intervene in the case, it has options  
26 going forward after its declination, but those options **never** include secretly attempting to



1 settle the case it is not a party to, avoiding notifying or contacting the plaintiff-relator, and  
2 refusing to pay any award after the plaintiff-relator has prosecuted the lawsuit.

3 27. The statute of limitations for collections of unpaid business privilege tax returns is ten  
4 years for the Government of Guam on reported income- but there is no statute of limitations  
5 on unfiled business privilege tax returns or on the collection of taxes on revenues not shown  
6 or reported on Business Privilege Tax Returns. 11 G.C.A. § 26205.

7 *The Titan Case*

8 28. Against this backdrop, at some time in 2019, Mr. Ryan became aware of several  
9 companies (“Tax Avoiders”) operating a similar tax avoidance scheme.

10 29. Titan is a premium and luxury wine and spirits distribution company is based in the  
11 territory of Guam.

12 30. Mr. Ryan first notified DRT that Titan had failed to pay alcohol excise taxes (“ABC  
13 Tax” or “ABC Taxes”). on September 17, 2019, but did not hear anything back. *See Exhibit A*,  
14 Complaint (excerpt), filed in Guam Superior Court CV-1278-19, ¶9.

15 31. On November 5, 2019, Mr. Ryan filed a Whistleblower Statute lawsuit in the Superior  
16 Court of Guam, Civil Case No. CV1278-19 (“Qui Tam Action”) and served it on the  
17 Government and its counsel, the Office of the Attorney General, on the same day.

18 32. On January 6, 2020, after evaluating the Qui Tam Action, DRT filed its “Notification  
19 of Declination to Intervene; Request for Service of Pleadings,” declining to intervene in the  
20 Qui Tam Action and requesting that it be served copies of all pleadings and papers. **Exhibit B.**

21 33. On January 9, 2020, following a status conference at which the Government knowingly  
22 did not appear, the Superior Court entered an order in the Qui Tam Action (“Recognition  
23 Order”) acknowledging the Superior Court’s review of DRT’s Declination and further  
24 recognizing Mr. Ryan’s authority to prosecute the ABC Tax claim against Titan. **Exhibit C.**



1 34. Effectively, by and through the Declination, DRT declined to take over the Qui Tam  
2 Action and empowered the person bringing the Qui Tam Action (Mr. Ryan) to conduct the  
3 action. *See* 5 G.C.A. § 37202(b) & (d).

4 35. DRT's decision vested Mr. Ryan with legal rights, among them, the power to conduct  
5 the suit; the power to settle the suit; the right to collect attorneys' fee and a right to an award  
6 for recovery of no less than twenty-five percent (25%).

7 36. On Jan. 9, 2020, the Superior Court of Guam unsealed the Qui Tam Action complaint  
8 for service of process on Titan.

9 37. Mr. Ryan served Titan with the Qui Tam Action and Titan answered.

10 38. Mr. Ryan undertook the substantial effort to prosecute the Qui Tam Action on the  
11 Government's behalf.

12 39. Mr. Ryan sought discovery from DRT, but the DRT Defendants refused to participate  
13 in discovery. **Exhibit "D."**

14 40. The DRT Defendants after DRT declined to intervene, refused to discuss any of these  
15 cases with Mr. Ryan and insisted they were not parties, could not participate, would not  
16 participate and would have nothing to do with the case. **Exhibit "E."** (Email from Canto re  
17 Permarch).

18 41. The DRT Defendants either mislead their attorneys at the Office of the Attorney  
19 General or instructed their attorneys to mislead Mr. Ryan and his attorneys as to their actions  
20 and status.

21 42. Mr. Ryan attempted to provide solutions to this impasse, but the DRT Defendants  
22 ignored those solutions. **Exhibit "F."** (letter from Huesman.)

23 43. Mr. Ryan also sought discovery from other Government of Guam agencies.

24 44. The Port Authority of Guam and the Guam Customs and Quarantine Agency complied  
25 with discovery requests unlike the DRT Defendants.

26 45. Titan did little else in the Qui Tam Action but resist Mr. Ryan's discovery efforts.

1 46. The limited records Titan ultimately produced to Mr. Ryan in the Qui Tam Action  
2 were furnished solely in hard copy (not electronically) when Titan has separately asserted that  
3 it maintains electronic records. See **Exhibit “G,”** (Unofficial) Transcript of the Bankruptcy 341  
4 Meeting (“Transcript”), p. 59, lns. 18.

5 47. This nuisance only added to Mr. Ryan’s cost burden in the Qui Tam Action and the  
6 difficulty in obtaining the correct amount of the ABC Taxes.

7 48. Consequently, Mr. Ryan was forced to spend considerable time and money seeking  
8 third-party discovery, including foreign discovery, to aggregate sources to quantify the amount  
9 of the ABC Taxes owed by Titan to the Government.

10 49. To arrive at the amount owed, Mr. Ryan had to pursue foreign discovery from Missouri  
11 to Hong Kong, over Titan’s objection.

12 50. Mr. Ryan attempted to share the discovery information he did obtain with the DRT  
13 Defendants, through DRT’s attorneys.

14 51. The DRT Defendants, however, refused to discuss the matter.

15 52. The DRT Defendants never contacted Mr. Ryan or Mr. Ryan’s attorneys.

16 53. The DRT Defendants never instituted an administrative proceeding against Titan.

17 54. The DRT Defendants never instituted a criminal investigation against Titan.

18 55. The DRT Defendants refused to participate in discovery and failed to comply with any  
19 subpoenas.

20 56. On more than one occasion, DRT’s attorney informed Mr. Ryan’s attorney that DRT  
21 was not involved in the case and that the DRT Defendants would neither speak to Mr. Ryan  
22 nor their own attorney regarding the case (or any other).

23 *The Bankruptcy Uncovers the Attempt to Harm Mr. Ryan and Reduce the Value of DRT’s Claim*

24 57. On March 25, 2022, Titan filed its Bankruptcy Proceeding, entitled “*In the Matter of*  
25 *Titan Imports, Inc.*” in the Bankruptcy Court.

1 58. Mr. Ryan pursuit of the ABC Taxes through discovery he gathered in the Qui Tam  
2 Action eventually was the main factor that drove Titan to file the Bankruptcy.

3 59. The DRT Defendants, however, without Mr. Ryan's knowledge, had for some time  
4 before the Bankruptcy been conspiring with Titan's sole shareholder, Mr. Antenorcruz, and  
5 his agents.

6 60. Only upon Titan's Bankruptcy and in reviewing Mr. Antenorcruz's Declaration did Mr.  
7 Ryan first learn about the secret pre-petition communications between the DRT Defendants  
8 and the Other Defendants.

9 61. On March 29, 2022, Titan filed the *Declaration of John Antenorcruz in Support of the*  
10 *Debtor's "First Day" Motions* ("Antenorcruz Declaration") [ECF No. 12]. In the Antenorcruz  
11 Declaration, Mr. Antenorcruz, Titan's President and Managing Director, under penalty of  
12 perjury, made, *in relevant part*, the following representations:

13 "The Debtor also is liable for approximately \$2.56 million in accrued  
14 alcoholic beverage tax ("ABC") for the period from 2015 to 2019, due to  
15 the Guam Department of Revenue and Taxation ("DRT"). In 2020, the  
16 Debtor discovered that it had failed to calculate ABC on certain  
complimentary alcohol during the foregoing period and reported the  
unpaid taxes.

17 62. Mr. Antenorcruz also testified at the Bankruptcy 341 Meeting on May 2, 2022, that  
18 one or more of the DRT Does sent Titan a letter sometime around October or November of  
19 2020 demanding payment and asking the Debtor to go back to years 2015-2019 for delinquent  
20 tax payments ("DRT Letter"). **Exhibit "G,"** p. 55.

21 63. When the DRT Defendants sent the DRT Letter, they knew the total claim  
22 encompassed years prior to 2015, but chose to illegitimately, and in violation of Mr. Ryan's  
23 rights, limit the timeframe of the claim anyway.

24 64. This DRT Letter would have been sent at least a year after Mr. Ryan first notified DRT  
25 that Titan owed ABC Taxes and ten to eleven months after DRT filed its Declination in the  
26

1 Qui Tam Action in which it did not dismiss the case and directed Mr. Ryan to prosecute on its  
2 behalf.

3 65. The DRT Letter to Titan was sent on a date near to November 18, 2020.

4 66. November 18, 2020, was the date Mr. Ryan served a subpoena for documents on DRT  
5 that asked for all Qui Tam Action-related documents for Titan from January 1, 2011 to date.  
6 See **Exhibit “D.”**

7 67. The DRT Defendants were therefore on notice that Mr. Ryan considered Titan’s ABC  
8 Taxes to be due from at least January 1, 2011, forward as part of the Qui Tam Action.

9 68. The DRT Defendants thus reduced the value of Titan’s ABC Taxes arbitrarily and in  
10 contravention of both the Whistleblower Statute and Guam law.

11 69. The DRT Defendants simultaneously, through DRT’s Declination, not only  
12 encouraged Mr. Ryan to expend attorneys’ fees, expert fees and other costs—DRT required  
13 that he do so prosecute the ABC Tax claim.

14 70. Mr. Antenorcruz and his attorneys were also on notice that Mr. Ryan sought to  
15 discover information on Titan’s ABC Taxes due from January 1, 2011, forward as part of the  
16 Qui Tam Action.

17 71. The DRT Defendants never notified Mr. Ryan or copied him on any letter to Titan  
18 even though the DRT Defendants owed Mr. Ryan notice and opportunity to respond to their  
19 actions.

20 72. Mr. Antenorcruz testified at the 341 Meeting that the DRT Defendants had engaged  
21 with the Other Defendants to ascertain and attempt to compromise Titan’s ABC Taxes.

22 73. The DRT Defendants contacted and negotiated with Titan despite DRT having filed  
23 the Declination in the Qui Tam Action, assigning the claim to Mr. Ryan and relinquishing the  
24 prosecution of the claim for ABC Taxes against Titan to Mr. Ryan. See **Exhibit “G,”** p. 54.

1 74. Neither DRT, which received notices in the Qui Tam Action, nor Mr. Antenoracruz or  
2 other Titan agents who advised Titan as part of the Qui Tam Action or Bankruptcy, involved  
3 Mr. Ryan in these discussions, thereby violating Mr. Ryan's due process rights.

4 75. Mr. Antenoracruz has stated that he was not aware of the DRT declination, but he was  
5 represented by counsel who should have advised him of its existence.

6 76. On information and belief, ultimately the DRT Does, and Mr. Antenoracruz and his  
7 agents or professionals, arrived at an agreed upon offer in compromise ("OIC"). See **Exhibit**  
8 **"G"** p. 20, lns., 8-9, 24-25, p. 21:3-7, p. 22:1-6.

9 77. Mr. Antenoracruz through his agent Mr. Aranda submitted the proposed OIC with a  
10 check for \$600,000.00 ("Pre-Petition Payment") directly to DRT, which represented payment  
11 for all (settled) delinquent taxes. See **Exhibit "G,"** p. 22- 23.

12 78. The actual number of delinquent taxes, penalties and interest went back further, and  
13 were at least \$2.56 million or more.

14 79. The OIC was submitted to or held by Deputy Marshal Diane Rodriguez, who is the  
15 individual at Rev. and Tax that Titan was "working with." See **Exhibit "G,"** p. 61, lns.,16-25,  
16 p. 62, lns., 1-3.

17 80. On information and belief, Deputy Rodriguez was not authorized to settle a  
18 multimillion-dollar tax claim without the approval of Director Shimizu and Deputy Lizama.

19 81. On information and belief Deputy Rodriguez took instructions from Director Shimizu,  
20 Deputy Lizama or both and actively interfered with Mr. Ryan and his attorneys.

21 82. The OIC offer by Titan to DRT that had been previously agreed to was "Basically the  
22 tax penalty – actually the tax and what we could offer as far as the company." See **Exhibit "G,"**  
23 p. 22:17-22.

24 83. The \$600,000.00 Pre-Petition Payment check to DRT was negotiated on or around  
25 March 1, 2022, within thirty days of the filing of the Bankruptcy. See **Exhibit "G,"** p. 21:6-7.

84. The Bankruptcy reported tax claim by Titan was for 2015-2019 in the amount of \$2.56 million dollars with a priority amount of approximately \$1.4 million (the \$1.4 million was not including penalties or interest). See **Exhibit “G.”** pp. 29, 54, 58-9.

85. The Bankruptcy reported tax claim by Titan as to Mr. Ryan was listed as unknown. See **Exhibit “G,”** p. 30.

86. On information and belief, the DRT Defendants did not know how to compute the ABC Taxes Titan owed nor how to determine the amount of ABC Taxes Titan owed.

87. On information and belief, the DRT Defendants made the initial inquiry to Titan, based on Mr. Ryan’s information given to DRT, and only asked for unpaid taxes from 2015-2019, not for all the back taxes that had not been paid as ABC Taxes. **Exhibit “G.”**, p. 53, lns., 19-25, p. 54, lns., 1-19.

88. Yet DRT Defendants were aware the claim went back to at least 2011.

89. Mr. Antenorcruz testified that the Other Defendants “basically went back and helped [the DRT Defendants] because they couldn’t figure it out.” **Exhibit “G,”** p. 30, lns., 1-3, p. 54, lns., 4-5.

90. The reason the DRT Defendants solicited the OIC from Titan was to settle the ABC Tax Debt that they assigned to Mr. Ryan in the Qui Tam Action without Mr. Ryan’s input in violation of the statute. See **Exhibit “G,”** p. 54, lns., 10-19, p. 55, lns., 2-19.

91. Titan prepared a curated estimate of its tax liability, inclusive of penalties, from tax years 2015 to 2019 consisting of a random selection of invoices. See **Exhibit “G,”** p. 56, lns., 14-17.

92. Rather than examine Mr. Ryan’s discovery, the DRT Defendants relied on Titan’s curation of Titan’s own documents to estimate the tax debt. See **Exhibit “G,”** p. 29-30.

93. It was intentional for the DRT Defendants to arbitrarily decide to limit the time frame for collection of Titan’s ABC Taxes to a time period of 2015-2019 to deprive Mr. Ryan and the People of Guam the full value of the claim.

1 94. Instead of figuring out the actual tax debt by consulting Mr. Ryan, Guam's Customs  
2 and Quarantine Agency, the shippers, suppliers or retailers, the DRT Defendants and the Other  
3 Defendants decided to settle the estimated ABC Taxes for a fraction of the claim's value.

4 95. The DRT Defendants violated the Whistleblower Statute and unreasonably diminished  
5 Mr. Ryan's claim when they limited the collection of ABC Taxes to 2015-2019.

6 96. The DRT Defendants violated the Whistleblower Statute and unreasonably diminished  
7 Mr. Ryan's claim when they limited the collection of ABC Taxes to 2015-2019 without making  
8 a provision for the payment of attorneys' fees to Mr. Ryan.

9 97. Through Mr. Antenorcruz's testimony in the Bankruptcy Proceeding, Mr. Ryan  
10 learned that the same DRT Defendants who insisted DRT was not a party and could not settle  
11 the Qui Tam Action, were the same DRT Defendants who solicited the OIC in violation of Mr.  
12 Ryan's rights.

13 98. The DRT Defendants, knowing that Titan was planning to file the Bankruptcy,  
14 negotiated Titan's Pre-Petition Payment on or around March 1, 2022.

15 99. The DRT Defendants negotiated the Pre-Petition Payment merely twenty-five (25)  
16 days before Titan filed its Bankruptcy Proceeding, thereby rendering the payment negotiated  
17 by the DRT Defendants as, on its face, avoidable and recoverable as either a preferential  
18 transfer under 11 U.S.C. § 547 or a fraudulent transfer under 11 U.S.C. § 548.

19 100. This means that the DRT Defendants were more interested in avoiding paying an  
20 award to Mr. Ryan than they were in avoiding either a preferential transfer under 11 U.S.C. §  
21 547 or a fraudulent transfer under 11 U.S.C. § 548.

22 101. As a result, the DRT Defendants negotiated to violate federal law rather than follow  
23 the federal and Guam law as well as honor Mr. Ryan's rights—all to avoid paying an award to  
24 Mr. Ryan.

25 102. Mr. Antenorcruz was so desperate to avoid paying Mr. Ryan's attorneys' fees that he  
26 caused Titan to make preferential or fraudulent transfers.



1 103. Whether a preferential or fraudulent transfer, the Pre-Petition Payment placed much  
2 of Titan's liquid assets out of the reach of its creditors, including those creditors with standing  
3 to pursue claims against Titan (e.g., Mr. Ryan).

4 104. This was an action taken by all Defendants to violate Mr. Ryan's rights.

5 105. Upon information and belief, the DRT Defendants and the Other Defendants engaged  
6 in this fraudulent or preferential transfer with the specific intent to deny Mr. Ryan the award  
7 he was entitled to under the Whistleblower Act, which would have also included attorneys'  
8 fees, expenses and costs.

9 106. Instead of working with Mr. Ryan to maximize the People of Guam's as well as DRT's  
10 recovery, the DRT Defendants, on information and belief, decided to conspire with the Other  
11 Defendants to deprive Mr. Ryan of his procedural rights under Guam's Whistleblower Act,  
12 settle the ABC Tax Claim for pennies on the dollar, and to deny Mr. Ryan his costs, expenses  
13 and attorneys' fees as well as his statutory award.

14 107. Had DRT worked with Mr. Ryan in the Qui Tam Action, they could have not only  
15 achieved a full picture of the actual ABC Taxes outstanding, but maximized the return through  
16 any number of ways, including a longer payout that could have avoided Titan's Bankruptcy  
17 Proceeding.

18 108. The Bankruptcy Proceeding exposed the fact that the DRT Defendants and Other  
19 Defendants conspired to determine Titan's tax debt at a lower amount than it truly was, and  
20 to negotiate away Mr. Ryan's costs, expenses and attorneys' fees, as well as his award- all  
21 without input from Mr. Ryan or approval by the Superior Court of Guam, in contravention of  
22 Guam law and Mr. Ryan's rights.

23 109. The DRT Defendants, some of whom are in management, sought to avoid paying Mr.  
24 Ryan's statutory award.

25 110. On information and belief, they believed if they settled a claim they had previously  
26 assigned to Mr. Ryan to prosecute, DRT would not have to pay Mr. Ryan's award.

1 111. On information and belief, the DRT Defendants tell representatives of the Tax  
2 Avoiders that the law is unclear and that they did not have to follow it. These same DRT  
3 Defendants, however, willfully refused to discuss the law with their attorneys.

4 112. Never mind that the DRT Defendants did not discover the ABC Tax underpayment  
5 and did not do any work to recover the ABC Taxes. Yet they still did not want to pay Mr.  
6 Ryan any percentage as required by law, even though all the money collected represented a  
7 windfall to the People of Guam. Apparently, the DRT Defendants view the People's money as  
8 their money for their bureaucracy for their use to doll out political favors.

9 113. Mr. Antenorcruz did not want Titan to pay Mr. Ryan's attorneys' fees as required by  
10 Guam law. He, presumably with the advice of counsel, believed that if Titan settled with DRT,  
11 Titan would not have to pay Mr. Ryan's attorneys' fees.

12 114. Thus, both the DRT Defendants and the Other Defendants had a common goal they  
13 worked towards.

14 115. After Titan filed its Bankruptcy Proceeding, however, the DRT Defendants would not  
15 admit what they did.

16 116. The DRT Defendants exacerbated what could have been a fixable problem because they  
17 refused to communicate with Mr. Ryan, continued to maintain ambiguity regarding the  
18 possibility of their acceptance or rejection of the OIC, and decided to engage in frivolous  
19 litigation with Mr. Ryan.

20 117. The DRT Defendants thus increased Mr. Ryan's litigation costs substantially.

21 118. Not only did the DRT Defendants force Mr. Ryan to do extensive third-party discovery  
22 in the Qui Tam Action, but the DRT Defendants added significant unnecessary expense to the  
23 Bankruptcy Proceeding.

24 119. As of the filing of Mr. Ryan's Amended proof of claim, filed June 8, 2022 in 22-00007,  
25 as Claim 2-2, p. 9, he had already accrued a total of \$201,004.50 in attorneys' fees and costs.

1 120. DRT and its attorneys, the Office of the Attorney General, have continued to attempt  
2 to take back the Qui Tam Action in contravention of the Whistleblower Act throughout Titan's  
3 Bankruptcy, causing further substantial outlays of funds to Mr. Ryan.

4 121. Had Mr. Antenorcruz, his litigation counsel, his agents, the DRT Defendants or their  
5 attorneys informed Mr. Ryan during the Qui Tam Action, or before the Bankruptcy, Mr. Ryan  
6 could have had the chance to halt his own expenditures on attorneys' fees.

7 122. But the DRT Defendants actively lied, they informed Mr. Ryan they were not involved  
8 at the same time they were negotiating directly with Mr. Antenorcruz and Titan's  
9 professionals.

10 123. Thus Mr. Ryan was concurrently expending time and resources collecting third-party  
11 discovery and engaging an expert while the DRT Defendants ignored all of it in favor of a  
12 clandestine settlement designed to damage Mr. Ryan and discourage him and others from  
13 pursuing other Whistleblower Statute claims.

14 124. Mr. Ryan's expenditures and work were known to the DRT Defendants through DRT's  
15 counsel, as well as Titan's attorneys in the Qui Tam Action, as all parties received notification  
16 of the discovery that was ongoing.

17 125. Thus, while Mr. Ryan engaged in discovery in foreign jurisdictions and retained a paid  
18 expert to calculate damages, the Other Defendants and the DRT Defendants conspired to and  
19 did:

- 20 a. Meet in secret in violation of Mr. Ryan's rights;
- 21 b. Assigned an artificially low value to the ABC Tax claim by limiting the years  
22 examined in violation of Mr. Ryan's rights and in detriment to the Government  
23 of Guam's treasury;
- 24 c. Negotiated the value of the artificially low tax claim even further by negotiating  
25 an OIC for only Six Hundred Thousand Dollars in violation of Mr. Ryan's rights  
26 and the Government of Guam's treasury;

- d. Failed to honor any of Mr. Ryan's rights in the secret negotiations prior to Mr. Antenorcruz's decision to cause Titan to file the Bankruptcy Case; and
- e. Artificially and willfully increased Mr. Ryan's litigation costs as part of a strategy of retaliation to stop Mr. Ryan from claiming his statutorily authorized award or continuing or commencing other Whistleblower Statute claims.

126. Worse, after being caught violating local law and soliciting a transfer of a substantial portion of Titan's liquid assets away from its other creditors immediately before filing its Bankruptcy Proceeding, the DRT Defendants asked their attorneys at the Office of the Attorney General to, for the first time, attempt directly to cut Mr. Ryan out of his claim by claiming Mr. Ryan is using the Whistleblower Statute retroactively.

127. This retroactivity argument was made by DRT despite the fact that it weakens DRT's own Qui Tam Action claim for the ABC Tax.

*The DRT Defendants' Illegal Actions are Not Isolated*

128. Mr. Ryan currently has pending two other Whistleblower Statute lawsuits that have all been unsealed, served and are pending against other defendants.

129. *Territory of Guam Ex rel. John Ryan v. Carson Guam Corporation*, was filed as No. CV0163-20 in the Superior Court of Guam ("Carson Case").

130. In the Carson Case, Mr. Ryan was similarly authorized to prosecute by the Government.

131. On or about August 21, 2020, after Mr. Ryan had served Carson, Carson remitted excise tax payments to the Government of Guam in the amount of \$91,400.73.

132. Mr. Ryan believes that there were negotiations or conversations between the Carson principals and the DRT Defendants in furtherance of a scheme to deprive Mr. Ryan of his expenses, costs and attorneys' fees as well as his award.

133. There was no evidence that Carson would have proffered the remitted tax but for Mr. Ryan alerting DRT and bringing the Carson Case.

1 134. DRT refused to cooperate after it had allowed Mr. Ryan to prosecute and expend costs,  
2 expenses and attorneys' fees, and then took all of the remitted tax without providing Mr. Ryan  
3 his award.

4 135. Because DRT accepted the money from Carson, the Whistleblower Statute claim was  
5 diminished, because the elements of fraud or intent could not be proved.

6 136. Had DRT not accepted the money, and had it cooperated with Mr. Ryan to fully  
7 investigate the claim, Mr. Ryan might have been able to find more taxes outstanding.

8 137. Because of the DRT Defendants' actions, Mr. Ryan was not able to recover all of his  
9 attorneys' fees, costs and expenses that he was entitled to under the Whistleblower Statute.

10 138. The DRT Defendants should not be permitted to flout the Whistleblower Statute, and  
11 actively work against Mr. Ryan after they declined prosecution and enabled Mr. Ryan to bring  
12 the action on their behalf. See Carson Order.

13 139. *Territory of Guam Ex rel. John Ryan v. Permarch Guam, Inc.*, was filed as No. CV1279-19  
14 in the Superior Court of Guam ("Permarch Case").

15 140. In the Permarch Case, Mr. Ryan was similarly authorized to prosecute by the  
16 Government.

17 141. DRT has never cooperated with Mr. Ryan or offered to investigate or discuss this claim.

18 142. However, Mr. Ryan on information and belief, believes that DRT Defendants are  
19 attempting to run the same game on the Permarch Case- and are actively negotiating with  
20 Permarch to settle the matter out from under Mr. Ryan and deny him his statutorily mandated  
21 fees, costs, attorneys' fees and award for unpaid taxes in the millions.

22 **First Claim for Relief: 42 U.S.C. § 1983: Due Process (DRT Defendants)**

23 143. Mr. Ryan repeats and realleges paragraphs 1-141.

24 144. This Claim is against the DRT Defendants.

25 145. After DRT declined to intervene in the Qui Tam Action, Mr. Ryan acquired statutory  
26 rights and property rights.

1 146. Mr. Ryan had a clearly established right to his property interest in the statutory award,  
2 including penalties and interest, his attorneys' fees, expenses and costs, and his rights to  
3 conduct the Qui Tam Action without arbitrary and capricious interference from the DRT  
4 Defendants.

5 147. The DRT Defendants' interference with Mr. Ryan's rights was in willful disregard of  
6 Mr. Ryan's constitutionally protected rights and was intended to deprive him of his rights.

7 148. As a result of DRT Defendants' interference, he expended excessive attorneys' fees,  
8 expenses and costs that he will not be able to recover as a result of Titan's Bankruptcy  
9 Proceeding.

10 149. But for DRT Defendants' and Mr. Antenorcruz's actions, Titan's Bankruptcy  
11 Proceeding may have been avoided, and Mr. Ryan would then have been paid the attorneys'  
12 fees, expenses, and costs he is entitled to under the Whistleblower Statute.

13 150. Mr. Ryan is entitled to punitive damages because the actions taken by the DRT  
14 Defendants were knowing and willful.

15 **Second Claim for Relief 42 U.S.C. § 1983 (DRT Defendants and Other Defendants):**  
16 **Conspiracy to deprive Mr. Ryan of Due Process**

17 151. Mr. Ryan repeats and realleges paragraphs 1-149.

18 152. This claim is against all Defendants.

19 153. After DRT declined to intervene in the Qui Tam Suit, Mr. Ryan acquired statutory  
20 rights and property rights.

21 154. Mr. Ryan had a clearly established right to his property interest in the statutory award,  
22 his attorneys' fees and his rights to conduct the Qui Tam Suit without arbitrary and capricious  
23 interference from the DRT Defendants.

24 155. All Defendants conspired to interfere with Mr. Ryan's rights in willful disregard of Mr.  
25 Ryan's constitutionally protected rights and intended to deprive him of his rights. The  
26

Defendants intended to deny not only his recovery of attorneys' fees but his statutory award as well.

156. As a result of the interference, Mr. Ryan expended excessive attorneys' fees that he will not be able to recover as a result of Titan's Bankruptcy.

157. But for DRT Does' and Mr. Antenorcruz's actions, Bankruptcy could have been avoided, and Mr. Ryan would have been paid the attorneys' fees and costs he is entitled to.

158. Mr. Ryan is entitled to punitive damages because the actions taken by DRT Does and Mr. Antenorcruz were knowing and willful.

### **Third Cause of Action: Fraud in the Inducement (DRT Defendants)**

159. Mr. Ryan repeats and realleges paragraphs 1-141.

160. This claim is against DRT Defendants.

161. As described herein the DRT Defendants authorized, encouraged and directed Mr. Ryan to litigate against Titan.

162. Mr. Ryan did litigate against Titan while the DRT Defendants knowingly weakened and negotiated Mr. Ryan's claim away.

163. DRT Defendants caused Mr. Ryan to undertake the prosecution of the Titan Action when they issued a declination and empowered Mr. Ryan to prosecute on DRT's behalf under the Whistleblower Statute.

164. Mr. Ryan spent time, money, and attorneys' fees prosecuting these actions, only for DRT to decide years later through DRT Defendants to take away Mr. Ryan's ability to recover his award, expenses, costs and attorneys' fees.

### **Fourth Cause of Action: Intentional Interference with Prospective Relations (DRT Defendants)**

165. Mr. Ryan repeats and realleges paragraphs 1-141.

166. DRT assigned Mr. Ryan economic rights when it assigned collection of DRT's claim to him.



1 167. That assignment would have resulted in an economic benefit in the form of an award,  
2 attorneys' fees and reimbursement of costs.

3 168. DRT Defendants knew of the relationship.

4 169. DRT Defendants ignored DRT's assignment in an effort to harm Mr. Ryan and they  
5 secretly negotiated with Titan directly without taking into account any of Mr. Ryan's economic  
6 rights.

7 170. By taking the actions described in this Complaint, DRT Defendants intended to disrupt  
8 the relationship between DRT and Mr. Ryan.

9 171. They succeeded in disrupting the relationship.

10 172. DRT Defendants' conduct was a substantial factor in causing Mr. Ryan harm and  
11 damages.

12 **Fifth Cause of Action: Fraud by Nondisclosure (DRT Defendants)**

13 173. Mr. Ryan repeats and realleges paragraphs 1-141.

14 174. DRT Defendants concealed material facts related to the tax claim DRT assigned to Mr.  
15 Ryan for collection.

16 175. DRT Defendants had a duty to disclose the information to Mr. Ryan because DRT  
17 entrusted Mr. Ryan and assigned to Mr. Ryan its claim against Titan for prosecution. As the  
18 Bankruptcy Court held, Mr. Ryan was DRT's quasi-agent.

19 176. The information was material because had Mr. Ryan known DRT Defendants were  
20 going to injure DRT's claim and harm his recovery, he could have acted to reduce his  
21 expenditures or seek relief from an appropriate court.

22 177. DRT Defendants knew plaintiff was ignorant of the information, did not have an equal  
23 opportunity to discover the truth and took steps to keep the truth from Mr. Ryan.

24 178. DRT Defendants deliberately remained silent and did not disclose the fact that they  
25 were actively negotiating away Mr. Ryan's rights. They instructed their attorney to inform  
26 Mr. Ryan that they were not involved.

1 179. By remaining silent, DRT Defendants hoped to conceal their actions while intending  
2 for Mr. Ryan to act without knowledge of their actions—thereby increasing his costs.

3 180. Mr. Ryan justifiably relied on DRT Defendants' attorneys' representations and DRT  
4 Defendants' silence.

5 181. Mr. Ryan was damaged.

6 **Sixth Cause of Action: Negligence (DRT Defendants).**

7 182. Mr. Ryan repeats and realleges paragraphs 1-141.

8 183. DRT Defendants owed Mr. Ryan legal duties as described herein.

9 184. DRT Defendants breached their duties as described herein.

10 185. DRT Defendants breach was the proximate cause of Mr. Ryan's damages.

11 186. Mr. Ryan was damaged.

12 **REQUEST FOR INJUNCTIVE RELIEF**

13 187. Mr. Ryan will likely suffer irreparable injury if the DRT Defendants are not restrained  
14 from interfering with Mr. Ryan's ongoing cases.

15 188. DRT Defendants continue to take actions in violation of Mr. Ryan's rights to negotiate  
16 with defendants in the Permarch Case to strip Mr. Ryan of his rights under the Whistleblower  
17 Statute.

18 189. There is no adequate remedy at law because the DRT Defendants' actions interfere with  
19 and burden Mr. Ryan's ability to conduct the other cases, to maximize recovery for the  
20 Government of Guam and to recover the statutorily mandated award he is entitled to under  
21 the Whistleblower Statute.

22 190. There is a substantial likelihood that Mr. Ryan will prevail on the merits because the  
23 DRT Defendants have acted in contravention of the Whistleblower Statute.

24 191. The harm faced by Mr. Ryan outweighs the harm that would be sustained by DRT  
25 Defendants if the injunction were granted. All Mr. Ryan seeks is for the DRT Defendants to  
26 follow the law. The DRT Defendants have been invited on many occasions to participate with

1 Mr. Ryan in the lawsuits and they would be able to be involved to some degree with the  
2 litigation, but the injunction would just stop DRT Defendants from taking actions that are  
3 illegal under the Whistleblower Statute.

4 **RELIEF REQUESTED**

5 Mr. Ryan respectfully requests that this Court issue the following relief:

- 6 1. That judgment be entered in favor of Mr. Ryan in an amount to be determined at  
7 trial against the DRT Defendants jointly and severally in an amount to compensate  
8 him for expenditures he incurred on behalf of the Government for discovery and  
9 expert witnesses while the DRT Defendants were actively negotiating behind his  
10 back to take away his claims;
- 11 2. That Mr. Ryan be awarded compensatory damages against all Defendants jointly  
12 and severally, for their acts herein described, personally, and in an amount to be  
13 determined at trial;
- 14 3. That Mr. Ryan be awarded punitive damages against all Defendants, for their acts  
15 herein described, personally, and in an amount to be determined at trial;
- 16 4. That Mr. Ryan be awarded attorneys' fees pursuant to 42 U.S.C. § 1988, together  
17 with costs of this litigation, pre-judgment and/or post-judgment interest as allowed  
18 by law or in equity;
- 19 5. That injunctions be issued enjoining Director Shimizu, Deputy Rodriguez and DRT  
20 Does from violating Mr. Ryan's First and Fourteenth Amendment rights under the  
21 Whistleblower Statute via secret settlement negotiations and agreements in the  
22 Permarch Case;
- 23 6. That permanent injunctions be issued enjoining Director Shimizu, Deputy  
24 Rodriguez and DRT Does from violating Mr. Ryan's First and Fourteenth  
25 Amendment rights under the Whistleblower Statute by retaliating against him for  
26

1 bringing Whistleblower Statute actions and denying him the recoveries he is  
2 entitled to;

3 7. That the Court grant such other and further relief as it may deem proper.

4 **JURY DEMAND**

5 Under Rule 38 of the Federal Rules of Civil Procedure, Mr. Ryan hereby demands  
6 trial by jury of twelve (12) persons on all issues triable of right by jury.

7 Respectfully submitted,  
8 May 12, 2023

9 By: /s/ Braddock J. Huesman  
10 Braddock J. Huesman, Esq.  
11 **FISHER HUESMAN P.C.**