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**SUPREME COURT OF THE STATE OF WASHINGTON**

Bar No. 32347  
Supreme Ct. Case No. 201,049-1

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**In re**

**FREDRIC SANAI**

**Lawyer (WSBA No. 32347)**

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**REQUEST FOR JUDICIAL NOTICE**

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1. IDENTITY OF MOVING PARTY

Fredric Sanai, Appellant and Respondent (“Fredric” or “Respondent”), requests the relief designated in Part 2.

2. STATEMENT OF RELIEF SOUGHT

Fredric requests judicial notice of the following:

- A. The filing in this Court by Viveca Sanai of the Reply in Support of Motion to Recall Mandate and her declaration in support of said motion, and the Exhibit attached thereto, all of which are attached hereto as an Appendix 1;
- B. The filing by Sassan Sanai of the Declaration attached as Appendix 1 and the portion of Exhibit 24 accompanying such declaration constituting 4 pages of of the deposition under oath of Sassan’s bookkeeper, Mary McCullough;
- C. The following adjudicative facts which are now no longer in dispute in the divorce proceedings:
  - i. Sassan Sanai applied for a combined bank account and credit line on behalf of the sole proprietorship “Internal Medicine & Cardiology” with US Bank, a copy of the application for which is set forth in

Exhibits 601 and 601(b) in the disciplinary proceeding records before this Court;

- ii. U.S. Bank approved the application on behalf of the legal borrower “Sassan Sanai dba Internal Medecine [sic] and Cardiology”. *See* Disciplinary Hearing Exh. 601(b) at 3.
- iii. During the divorce proceedings with Viveca Sanai, Sassan’s bookkeeper lied under oath by stating that the borrower of this loan was Sassan’s medical corporation, when in fact it was the sole proprietorship. Motion for Judicial Notice, Appendix 2, Subexh. B.
- iv. This misrepresentation was repeated in the divorce trial and Judge Thibodeau incorporated this misrepresentation into the divorce judgment. *See* Disciplinary Hearing Exh. 5 at 3-4 (under “Corporate Debt”)
- v. After the divorce judgment, Sassan began recognizing income in the medical corporation far in excess of what he claimed it could earn in the divorce

proceedings. See Disciplinary Hearing Exhs. 622-624; Motion for Judicial Notice, Appendix 2, Subexh. A (declaration of Sassan Sanai).

- vi. Sassan's medical corporation, Internal Medicine & Cardiology Inc. is a suspended corporation and no longer in operation, and Sassan now holds out his medical practice under the sole proprietorship "Internal Medicine & Cardiology". Appendix 1 to Motion for Judicial Notice, V. Sanai. Decl. ¶¶4-5, Exhs I-J.

### 3. FACTS SUPPORTING THE MOTION

The documents attached as Appendix 1 and 2 hereto have been filed with the Court in *In Re Marriage of Sanai*, Supreme Court docket No. 73751-7. Appendix 1 consists of the entire reply and declaration of Viveca Sanai filed on or about April 15, 2013. Appendix 2 consists of the entire declaration of Sassan Sanai and the first page of Exhibit 24 submitted by him, both documents filed with this Court on or about April 5, 2013.

#### 4. ARGUMENT AND ANALYSIS

##### A. The Standard for Judicial Notice

RE 201(d) states that a court “shall” take judicial notice of a fact where the court is supplied the necessary information. RE 201(b) states that a judicially noticed fact must be one “capable of accurate and ready determination by resort to sources whose accuracy cannot reasonably be questioned.”

The simultaneous filing of the attached documents are matters of the Court’s docket, and therefore cannot reasonably be questioned. Of course, judicial notice that a document has been filed is not the same thing as judicial notice of the factual matters set forth in the document.

Because the Association has put the litigation of *In re Marriage of Sanai* before this Court, facts in that proceeding are relevant to this proceeding. If a fact is agreed upon in a proceeding by all parties to that proceeding, such fact is “capable of accurate and ready determination by resort to sources whose accuracy cannot reasonably be questioned.”

B. The Relevance of the Facts

As set forth in the Declaration of Sassan Sanai attached as Appendix 2, Subexhibits A-B, Sassan admitted that he and Mary McCullough lied to Viveca and the Court by characterizing the money borrowed pursuant to the combined bank account and line of credit which was opened pursuant to the application appearing as Exhibits 601 and 601(b) in the disciplinary hearing record as obligations of his medical corporation, when in fact the money was borrowed by the sole proprietorship based on the credit established from its prior year's taxable income of \$265,000. *See* Subexh B at (deposition testimony of Mary McCullough).

Sassan contends that Mary McCullough disclosed this loan. Appendix 2, Subexh. A (declaration of Sassan Sanai). However, the loan she identifies in her deposition was a loan to **Internal Medicine & Cardiology, Inc.**, the company, as made clear at Appendix 2, Subexhibit B p. 131:14-17, when Mary confirmed that this supposed loan for \$20,000 was identified on “[t]he document we talked about earlier with outstanding **company** debts.” Mary’s representation in the deposition that the loan was

“company” debts when the loan was issued to the “legal borrower” that U.S. Bank identified as “SASSAN SANAI DBA INTERNAL MEDECINE AND CARDIOLOGY” is fraud, pure and simple. This fraud was repeated to Judge Thibodeau, who listed this loan as “CORPORATE DEBT.” See Exh 5 at 3-4.

Sassan further contends that he utilized the employer identification number, or EIN, of his medical corporation when making the application that is explicitly characterized as one for the sole proprietorship. He does not explain the significance of using this EIN, however. The use of the EIN does not demonstrate that the corporation was the borrower—the legal borrower under the contract, as identified in both Exhibits 601 and 601(b), was Sassan Sassan dba Internal Medicine & Cardiology, which is of course a sole proprietorship. Instead, if Sassan did indeed use the employer identification number (“EIN”) of the corporation, it would constitute one of the means by which Sassan was able to avoid the scrutiny of the Internal Revenue Service. When useful to Sassan he used the EIN of the corporation, which has the same name as the sole proprietorship,

so that any interest paid under the account would look, to the IRS, as interest paid to the medical corporation.

Viveca's declaration also shows that in 2008 Sassan allowed the medical corporation to become suspended, and then operated his medical practice utilizing the sole proprietorship, which he has continued to operate to this very day. *See* Appendix 1, Viv. Decl. ¶¶4-5, Exhs. I-J. At the same time that Sassan let the medical corporation be suspended, he ceased to employ Phillip Maxeiner to do the accounting for the corporation. TR Vol. XI 2023:16-2024:1.

Of course, Sassan's admission that he and Mary deceived the courts is not a new contention. Fredric made this contention for over a decade. However, the judicial officers who repeatedly ruled against Fredric and Viveca, including some members of this Court, chose to believe Sassan and his attorney over the evidence proffered by Fredric. Indeed, it was Fredric's contention that Sassan committed fraud which caused Judge Thibodeau to disqualify Fredric on the grounds that he was bringing "more heat than light" to the divorce proceedings. In fact, the "heat" which Responded brought was the fire from the perjury of Sassan

and Mary McCullough that was suborned by Thibodeau's pro-tem appointee to the Snohomish County Superior Court, William Sullivan.

Fredric, Viveca and her other children who supported her were victims of a long-term organized fraud on the judicial system and the Internal Revenue Service. This fraud was forwarded by a lawyer (Sullivan) whose status as a judicial officer on the Snohomish County Superior Court - combined with his willingness to personally advocate for the truthfulness of the disclosures his client made - ensured that his word would override the documents obtained from his only client. Respondent took every possible step to combat this fraud, which is now grudgingly and partially admitted. The reward for Respondent's zealous and meritorious legal conduct is - according to the hearing officer and the board - disbarment.

The problem, of course, is that the fact now admitted by Sassan, that there *was* a bank account with a credit line opened by the sole proprietorship, a fact proven by documents obtained from Sassan's bank, submitted to the Washington State courts and still available to anyone who chooses to access the files—was

DENIED by the Hearings Officer. He *refused* not only to believe that this account and credit line existed, he *denied* that Fredric ever brought this issue before the Washington courts, and he found the Respondent's claim of fraud and perjury to be obsessive, misguided perceptions. In particular, he found that:

- (1) Respondent submitted no proof that the US Bank account which identified Sassan's concealed sole proprietorship had ever been opened, writing that:

Based on a US Bank account application, EX 601, Fredric claims to have finally proven that his father hid assets during his parents' dissolution because Maxeiner testified he had no knowledge of a sole proprietorship account for Sassan. But an account application checking the box "sole proprietorship" does not establish that any such account existed or that any assets were "hidden" in it. Even if it did, such information, if relevant, should have been developed and used ten year ago rather than being asserted now as a basis to delay these proceedings.....

BF 294 CP 1331:5-11 (FFCL ¶208)

- (2) Fredric's "desire to rectify the perceived injustice" was "misguided subjective motivations" that had no basis in fact and thus constituted "abuse of the legal process". BF 294 at CP 1331 (FFCL ¶211).

Of course, Sassan has now grudgingly admitted that he and his bookkeeper lied about the credit line. During the divorce proceedings he and his bookkeeper characterized the loan as a financing obtained by the corporation, when the plain fact is that it was obtained on the credit of the sole proprietorship and was an obligation of Sassan Sanai personally. Had Sassan disclosed that he had obtained a \$20,000 loan based on the credit of a sole proprietorship with taxable earning of \$265,000 in the year 2000, Viveca naturally would have investigated the sole proprietorship and its income. Instead, Sassan and his bookkeeper lied under oath, a lie which was reflected in the findings of fact of Judge Thibodeau in the divorce proceedings. See Motion for Judicial Notice, Appendix 2, Subexh. B (deposition of Mary McCullough).

The refusal of the Hearings Officer to accept that Respondent's contentions were *actually made*, as well as his refusal to acknowledge the fact that the account application set forth in Exhibits 601 and 601(b) states that the account and credit line were *actually opened*, is a fundamental due process flaw in the Bar hearings process. A judicial officer is **not** free to pretend that relevant, admissible evidence **does not exist**. This

is part and partial of the fundamental “right to be heard.” As the current Chief Judge of the Ninth Circuit wrote:

What goes for juries goes no less for judges. In making findings, a judge must acknowledge significant portions of the record, particularly where they are inconsistent with the judge’s findings. The process of explaining and reconciling seemingly inconsistent parts of the record lays bare the judicial thinking process, enabling a reviewing court to judge the rationality of the fact-finder’s reasoning. ...failure to take into account and reconcile key parts of the record casts doubt on the process by which the finding was reached, and hence on the correctness of the finding. *See, e.g., Gui v. INS*, 280 F.3d 1217, 1228 (9th Cir. 2002) (failure of immigration judge to support adverse credibility finding with specific, cogent reasons constituted grounds for reversal)...**The state courts might have disbelieved [a witness], or perhaps discounted his testimony, but they were not entitled to act as if it didn’t exist. Failure to consider key aspects of the record is a defect in the fact-finding process.**

*Taylor v. Maddox*, 366 F.3d 992, 1007-1008 (9th Cir. 2004)(bold emphasis added).

But Sassan and Mary’s **perjury** does not just affect the question of the hidden asset—the sole proprietorship—and the income and earning capacity associated with it. It also affected the entire conduct of the proceedings in state and federal court. The fact that Sassan and Mary jointly lied about the income from Sassan’s medical practice would have been relevant in multiple discovery (and other motions) that were adversely determined

against Respondent, Viveca, and her children who supported her. Likewise, the fact that Fredric's allegations of fraud against Sassan were **correct** might well have affected Thibodeau's decision to disqualify Fredric. The judicial refusal to acknowledge the fraud committed by Sassan, aided and abetted by bookkeeper Mary McCullough and his attorney William Sullivan, taints *every* decision made in the underlying case and directly affects the analysis sets forth in the "Conclusions of Law" of the hearing officer.

#### 4. CONCLUSION

Sassan opened a bank account with an operating credit line of \$20,000 after divorce proceedings started based on the credit of the sole proprietorship "Internal Medicine & Cardiology". He did not disclose the existence of the sole proprietorship—instead his bookkeeper testified falsely that the loan was made to the corporation with the same name, "Internal Medicine & Cardiology, Inc." The sole proprietorship was operated in parallel with the medical corporation until 2008, when the corporation was suspended and the accountant for the corporation, Phillip Maxeiner, discharged.

This sole proprietorship operated as a mechanism for Sassan to hide income from the Internal Revenue Service and Viveca.

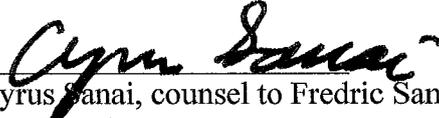
All of these facts were put in front of the Hearings Officer. He refused to believe them. Now Sassan has not only admitted that the account with a credit line was opened, he has shown how his bookkeeper, Mary McCullough, misled Viveca and the court. By failing to disclose the true identify of the borrower of the \$20,000, Sassan violated his fiduciary duty of disclosure to Viveca. *Seals v. Seals*, 22 Wn. App. 652, 655-656 (1979). By having his bookkeeper affirmatively lie about the legal borrower, Sassan and his bookkeeper jointly committed fraud. *Id.* at 654-655. By denying the Sassan committed this fraud when it was raised in the Superior Court, Sullivan suborned the perjury. He has before this Court apparently decided that such subornation is too risky, but he refuses to acknowledge that the fraud exists even though the documents he submits explains how Sassan misled Viveca and Judge Thibodeau.

The admission of Sassan that he combined account and credit line was opened is relevant to this proceeding. First, it

demonstrates that the Hearings Officer's findings of fact are flawed. Second, it demonstrates that the conclusions of law of the Hearings Officer, which explicitly find that Fredric's contentions of fraud were falsehoods, are also fundamentally flawed. Third, it demonstrates that there was a fundamental defect in the "fact-finding process" conducted by the Hearings Officer that results in the proceeding failing to meet fundamental federal due process guarantees.

For the forgoing reasons, the Court should grant judicial notice of the Appendix hereto.

Respectfully Submitted This 27<sup>th</sup> day of April, 2013.

  
Cyrus Sanai, counsel to Fredric Sanai  
pro hac vice

**APPENDIX 1**

S. Court No. 73751-7

**SUPREME COURT OF THE STATE OF WASHINGTON**

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In Re the Marriage of:

VIVECA SANAI, Appellant,

and

SASSAN SANAI, Respondent.

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**REPLY IN SUPPORT OF MOTION TO RECALL MANDATE**

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**DECLARATION OF VIVECA SANAI**

**EXHIBITS**

- EXHIBIT I** Printout of Information on “Internal Medicine & Cardiology, Inc” from the website for the Washington State Corporations and Charity Division
- EXHIBIT J** Printouts for the Listing for “Sassan Sanai” at [www.webMD.com](http://www.webMD.com) and [www.zocdoc.com](http://www.zocdoc.com)
- EXHIBIT K** Portions of Transcript of Testimony of Philip Maxeiner in *In Re Fredric Sanai*
- EXHIBIT L** Portions of Transcript of Testimony of William Gibbs in *In Re Fredric Sanai*
- EXHIBIT M** Portions of Transcript of Testimony of William Sullivan in *In Re Fredric Sanai*
- EXHIBIT N** Letter from Sassan Sanai to William Sullivan’s colleague Mary Stephens copied to Viveca’s attorney

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**I. SASSAN DOES NOT DENY THAT HE CREATED AND OPERATES A PARALLEL SOLE PROPRIETORSHIP**

Sassan Sanai created a sole proprietorship, “Internal Medicine & Cardiology,” through which he cashed receivables. In so doing he was able to convince, among others, his accountant, Viveca Sanai at trial), and the Washington State courts that he had no income when he now admits that he has and had “ample resources.”

The fundamental fraud that Sassan committed was creating the sole proprietorship, which was and is Sassan, in a personal capacity, operating a business named Internal Medicine & Cardiology. Sassan does not deny that he operated and operates “Internal Medicine & Cardiology” as a sole proprietorship. Indeed, the incontrovertible evidence is that he operates that sole proprietorship **now**. The medical corporation was terminated in 2007, and when it ceased to exist Sassan’s accountant, Philip Maxeiner, was discharged. *See* V. Sanai Decl. ¶¶4-5, Exh. I hereto; Exh. K at 2023-2024. Sassan now operates his medical practice as “Internal Medicine & Cardiology” without the “Inc.” or “PS” at the end of the name. *See* Exh. J. Sassan never disclosed in the prior proceedings that he was simultaneously operating his medical practice as a sole proprietorship and a corporation, and he never disclosed the personal income he earned under that name which was the basis for the opened bank account and credit line from U.S. Bank.

Sassan now concedes that the US Bank application is bona fide; he opened the bank account and obtained the credit line. This loan was

obtained in the name of Sassan Sanai operating as a sole proprietorship; indeed, opposite the entry “Borrowers Legal Name” are the words “SASSAN SANAI DBA INTERNAL MEDECINE AND CARDIOLOGY”.  
*See* Exh. B to Motion, Subh. 601B at 3.

Sassan does not deny that he applied for the loan in the name of the sole proprietorship, or that represented that this sole proprietorship had taxable income in 2000 of \$265,000. His only point is the contention, without explaining its relevance, that the tax ID number (called an “EIN”) at the upper right corner of application, 91-0868771, is the number for the medical corporation. Putting aside the fact that Sassan does not provide any documentary evidence showing that 91-0868771 is the company’s EIN, the significance of the EIN is that it **demonstrates** Sassan’s fraud.

Sassan’s primary risk in operating the “Internal Medicine & Cardiology” sole proprietorship alongside the “Internal Medicine & Cardiolgy Inc.” corporation is that the IRS would get wind of it. *See* V. Sanai Decl. ¶6, Exh. K at 2088-2089 hereto. If Sassan wished to tip off the IRS about the separate operation of the sole proprietorship, the surest way to do this would be procure an EIN for the sole proprietorship. V. Sanai Decl. ¶6. If Sassan obtained an EIN for the sole proprietorship or used his own social security number the IRS might well be tipped off about the operation of the sole proprietorship. By using the EIN for the corporation, which has the same name, he ensured that the IRS would assume that the “Internal Medecine & Cardiology” which opened the account with the line of credit was “Internal Medicine & Cardiology, Inc.”.

Accordingly, using the medical corporation's EIN for the sole proprietorship's combined bank account and credit line demonstrates Sassan's fraudulent scheme. Sassan applied for a loan as a sole proprietor—the money was loaned to the “legal borrower” that U.S. Bank listed as “SASSAN SANAI DBA INTERNAL MEDECINE AND CARDIOLOGY” based on his representation, which Sassan does not deny, that it had pre-tax income of \$265,000. However, when it came to designating the account holder to the IRS, he identified “SASSAN SANAI DBA INTERNAL MEDECINE AND CARDIOLOGY” with the EIN of the medical corporation.

Sassan contends that Mary McCullough disclosed this loan. However, the loan she identifies in her deposition was a loan to **Internal Medicine & Cardiology, Inc.**, the company, as made clear at Sassan Exh. 24 p. 131:14-17, when Mary confirm that this supposed loan for \$20,000 was identified on “[t]he document we talked about earlier with outstanding **company** debts.” Mary's representation in the deposition that the loan was “company” debts when the loan was issued to the “legal borrower” that U.S. Bank identified as “SASSAN SANAI DBA INTERNAL MEDECINE AND CARDIOLOGY” is fraud, pure and simple. This fraud was repeated to Judge Thibodeau, who listed this loan as “CORPORATE DEBT.” *See* Sassan Exh. 14 at 3. Had McCullough stated the truth, that the loan was obtained by Sassan, personally, based on the credit of the sole proprietorship's earnings of \$265,000 in 2000, Judge Thibodeau would have had to make very different findings of fact.

Sassan and his accountant Mary represented that the medical practice borrowed the \$20,000 on its own credit. Sassan, on the other hand, had no ability to acquire new credit, because according to the view he presented to Viveca under penalty of perjury, his earnings in 2000 were ZERO. This same lie was reflected in the divorce judgment. On the page of the divorce judgment immediately following the identification of the \$20,000 as corporate debt, Judge Thibodeau found that “Maintenance should not be ordered because neither party has the ability to pay from their respective incomes.” *See* Sassan Exh. 14 at 4. The divorce would have gone a very different way if Sassan had provided a copy of the loan application showing that he operated and was operating a sole proprietorship with the name of “Internal Medicine & Cardiology” that had \$265,000 in pre-tax income in 2000. Instead, Mary McCullough and Sassan affirmatively misled Viveca, and Sassan misled Judge Thibodeau and the other judges, about the identity of the borrower for that loan.

In his declaration, Sullivan lists all of the evidence provided about Sassan’s income and the affairs of Internal Medicine & Cardiology, Inc. This list of documents does not include the application for the credit line. It is thus conceded this was never presented. All of the evidence which Sullivan did present up to the trial told the same story—that Internal Medicine & Cardiology, Inc., was making little money. Because ALL of the evidence which Mr. Sullivan and Sassan showed was consistent up to the trial, there was no evidence available to challenge the claim that the medical practice had no value and Sassan had no prospect of earnings, and

the accountant Prince hired came to that conclusion as well. However, what Prince did do was force Maxeiner, Mary and Sassan to make their claims that Sassan owed no money on the record and under oath. Thus the failure to disclose the existence of the sole proprietorship is not, and cannot be, denied by Sassan. Instead Sullivan admits that Sassan and McCullough lied about the borrower of the \$20,000.

Judge Thibodeau did not make an error, based on the evidence before him, in determining that there was no prospect for Sassan to have any earnings in the future. The problem is that Judge Thibodeau was not informed about the existence of the sole proprietorship. Likewise, the stipulation made after the testimony of Sassan, Maxeiner and Mary that the medical corporation had no value was because Sassan was, unknown to me, Maxeiner and the Court, diverting its income to the sole proprietorship. *V. Sanai Decl.* ¶8. It therefore cannot be held against me. *Seals v. Seals*, 22 Wn. App. 652 (1979).

The significance of the “Combined Application” for a bank account combined with a credit line was not that there was just another bank account, but rather that there was a bank account opened in for the “legal borrower” as U.S. Bank put it of “SASSAN SANAI DBA INTERNAL MEDECINE AND CARDIOLOGY” where Sassan disclosed that the sole proprietorship had taxable income in 2000 of \$265,000, and that based on this declaration of taxable income of a sole proprietorship, Sassan obtained a loan for \$20,000. Sassan now admits that he applied for the loan, and he does not deny the representations of taxable income or even the existence of

the sole proprietorship, which is how Sassan solely operates his medical practice since 2008.

Sassan's explanation for continuing with this medical practice is that when he made the statements in 2001, he had no idea he was going to have to pay large legal fees. However, the reason the divorce litigation did not end after judgment was because HE appealed as well as Viveca; the instant proceeding was an appellate proceeding brought by both Sassan and Viveca. But the issue before this Court is not whether Sassan had a motivation to keep working; the issue was whether Sassan had, as Judge Thibodeau ruled, the "ability to pay". Sassan presented a story in his 2001 declaration which states unequivocally that "My earnings from my practice for the past four years can be summarized as.....2000-\$0.00 (W-2 earnings)." Ex. A to Motion at 2. Sassan's limitation of the 2000 disclosure to W-2 earnings, while hiding the fact that he earned \$265,000 in non-W-2 earnings, is nonetheless fraud, because Sassan had a duty to disclose all of his earnings, and the declaration clearly states that these are earnings from "my practice."

**II. SASSAN WAS RECORDED ACCUSING HIS ATTORNEY OF EXTORTING HIM, AND HIS OWN ATTORNEYS ADMIT THAT SASSAN HAS LIED ABOUT THIS CONVERSATION.**

Sassan denied that he accused William Sullivan of extorting him. The first problem he faces is that he has already committed perjury about that conversation. His own attorneys admit that Sassan lied about that conversation under oath in a deposition, and it forced William Sullivan to resign representation of Sassan in Federal court. *See* Ex. L.

Sassan, in a declaration drafted by Sullivan, denies that he claimed that he paid \$700,000 to Sullivan or that he was extorted. Not even Sassan's former lawyer, William Gibbs, could stomach that lie; he testified under oath that Sassan had clearly claimed to pay Sullivan \$700,000. *Id.* Sullivan admitted that Sassan accused him of doing a fire sale of the vacant lot. Exh. M. Indeed, Sassan was so angry with Sullivan that Sassan wrote a letter to another attorney at Sullivan's firm, copied to Viveca's lawyer, in which Sassan objected to the sale of the vacant lot that Fredric thwarted at Viveca's instruction. Exh. N.

It is therefore clear that the sale of the vacant lot which Sullivan represented was at Sassan's insistence was in fact made over Sassan's written objection to his own attorney.

Viveca is separately filing a motion for this Court to allow submission of the recordings so that this Court can hear Sassan's actual words if it believes that there is any question about Sassan making these statements.

### **III. SASSAN'S REPEATED PERJURY DEMONSTRATES THE NECESSITY OF FREDRIC'S REPRESENTATION.**

Sassan lied about conversing with Daria Sanai on the telephone and claiming that Sullivan and Maxeiner were forcing the house into a fire sale and that Sassan had paid Sullivan \$700,000. These conversations happened—attorney William Gibbs admitted it. However, Sassan, through his attorney Sullivan, continues to deny that he ever made these accusation, in the teeth of audiotape and the admission of Sassan's former co-counsel, William Gibbs.

William Sullivan, a pro-tem superior court judge, knows that Sassan made these accusations. He heard the tape. Yet Sullivan knowingly suborn's Sassan's perjury by submitting a declaration that he knows is untrue. While it may or may not be true that Sullivan extorted Sassan or that Sassan paid Sullivan \$700,000, there can be no question that Sassan made these accusations to Viveca's children, and that Viveca acted upon them. Moreover, even if Sassan had never made these accusations, he was sending letters to Sullivan's colleagues protesting the sale of the vacant lot that he copied to Viveca's lawyer, which suggests that Sassan did believe he was being extorted by his own attorney. *See* Ex. N hereto

This sets up for the Court the dilemma Viveca repeatedly faced in this litigation. Sassan's attorney, William Sullivan, repeatedly filed declarations and made representations that Viveca knew were untrue because they were inherently preposterous, or because Sassan himself told Viveca's children they were lies in telephone conversations which occurred simultaneously with Sassan making the opposite statements under oath. These communications from Sassan made himself out as the victim of extortion by Maxeiner and Sullivan. Whether or not it was true is besides the point—that is what he repeatedly communicated to Viveca through her children.

No regular practitioner before the Snohomish County Superior Court could put these contentions forward, for the simple reason that Sullivan was at that time a pro-tem judge on the Court. *V. Sanai Decl.* ¶9. Mr. Sullivan made an extensive production of evidence and solicited statements from Sassan's accountant, Philip Maxeiner, which omitted the existence of the

sole proprietorship. Any Snohomish County Superior Court judge, faced with the picture painted by Sullivan which OMITTED the loan application for debt that Mr. Sullivan presented as corporate debt, would naturally conclude that if what Viveca said was true, that Sullivan had suborned perjury by omitting the loan application from the material presented to the Court. This was not a conclusion that any Snohomish County Superior Court judge would accept, and if made by Prince, would have prejudiced his other cases that might have ended up before Sullivan. The only option before Viveca was to use Fredric to make these challenges.

Each and every filing made in the divorce proceedings was made based on the combination of the extrinsic evidence of Sassan's fraud, combined with Sassan's statements made to Viveca's children. Whether it is true that Sullivan extorted Sassan is not the actual issue before this Court in this motion—the issues are whether (a) Sassan was stating one set of facts to this Court, while stating another story to Viveca that gave her grounds for the multiple appellate challenges and efforts to re-open the litigation, (b) whether Sassan's did in fact lie about his earnings in 2000 from his medical practice, the existence of the sole proprietorship, and his earning capacity; and (c) whether Sassan's conversations conveyed the threats of extortion and blackmail that he claimed he was suffering.

This Court is now considering whether to disbar Viveca's attorney, Fredric Sanai, based in large part on his representation of her. This is representation Viveca requested and needed. The tactics Fredric used were not necessarily appropriate for all litigation, but they were appropriate for a

situation in which the opposing side committed repeated fraud on the court, accused his own attorney of extortion, lied about making the accusations, and then was recorded doing so, and copied letters to his OWN law firm objecting to the transactions that his attorneys were seeking to advance.

**IV. THE TITLE OF THIS MOTION DOES NOT RESTRICT THE RELIEF AVAILABLE.**

Viveca has filed this motion as one to recall mandate; the relief it requests is that this Court vacate its order imposing sanctions, dismissing her appeals and order affirming the disqualification of Fredric. Whether or not the Court formally issued a mandate is irrelevant; the Court issued an order whereby it assumed jurisdiction to make a determination about the motion before the Court, and it issued sanctions. The issuance of this order permanently prejudiced Viveca in the eyes of all other courts in the subsequent litigation, as this Court branded her contentions frivolous and without merit. The Court's ruling was manifestly erroneous and prejudicial, and it gave this Court's approval to an affirmative fraud on the Court—the concealment of a sole proprietorship that borrowed \$20,000 on the credit arising from its \$265,000 in profits through a combined bank account and credit line which Sassan characterized as the debt of the medical corporation. This motion requests relief within this Court's power to grant under RAP 2 and 12.9(b), at the very least, and that the Court **should** grant to protect the integrity of its proceedings and to correct an injustice.

Dated this 14th day of April, 2013



S. Court No. 73751-7

**SUPREME COURT OF THE STATE OF WASHINGTON**

---

In Re the Marriage of:

VIVECA SANAI, Appellant,

and

SASSAN SANAI, Respondent.

---

**DECLARATION OF VIVECA SANAI IN SUPPORT OF REPLY IN SUPPORT  
OF MOTION TO RECALL MANDATE**

---

Viveca Sanai, in pro per  
6927 196th St SW # 106  
Lynnwood, WA 98036  
Telephone (425) 774-7400

## **DECLARATION OF VIVECA SANAI**

1. I am the original petitioner in this action. If called to testify I could and would appear.
2. This declaration is filed in support of my reply in support of my motion to recall the mandate in Docket number 73751-7.
3. I attached Exhibits A through H to my motion. I attach additional exhibits to this motion, which for the sake of clarity I am designating from I onwards.
4. Attached as Exhibit I are printouts from the Corporations and Charity Division I made on April 14, 2013 when searching for “Internal Medicine & Cardiology, Inc.”. These pages demonstrate that the corporation became inactive in 2007. I omitted certain footers at the bottom of the web page, including only the relevant listing information to keep this exhibits at the shortest length possible.
5. Attached as Exhibit J hereto are printouts for the listing of Sassan’s medical sole proprietorship, “Internal Medicine & Cardiology” from the webMD website, [www.webMD.com](http://www.webMD.com), and from the zocdoc website, [www.zocdoc.com](http://www.zocdoc.com). These demonstrate that Sassan is currently practicing medicine not through a medical corporation, but through a sole proprietorship. I omitted certain footers at the bottom of the web page, including only the relevant listing information to keep this exhibits at the shortest length possible. Attached as Exhibit K hereto are pages 2023, 2024, 2088 and 2089 of the hearing transcript in In Re Fredric Sanai, Docket no. 201,049-1, which is currently before this Court, where Philip Maxeiner testified. At pages 2023-2024 Maxeiner explains that he did not know about the status of Internal Medicine & Cardiology, Inc., as he was fired as its accountant in

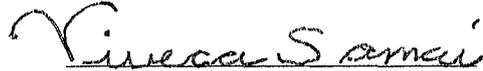
- “2007, 2008”. As the corporation ceased to be active at the end of 2007, there would have been nothing for Maxeiner to do thereafter, as his job was accountant to the corporation. Therefore his termination was a natural consequence of Sassan abandoning the corporation and continuing with the sole proprietorship.
6. In Exhibit K at pages 2088 and 2089 Philip Maxeiner testifies that the only way the IRS could learn of a bank account opened by Sassan was if it bore interest and a 1099 report was made by the bank in respect of the sole proprietorship. A sole proprietorship can have an EIN, and if it has employees, the IRS requires an EIN. The IRS’s web page entitled “Do You need an EIN”, found at [www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Do-You-Need-an-EIN%3F](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Do-You-Need-an-EIN%3F), states that EIN is necessary if one has employees. Thus by using the EIN of Sassan’s medical corporation, Internal Medicine & Cardiology, Inc., Sassan ensured that any 1099 would be issued to the medical corporation, thus leaving the existence of the sole proprietorship hidden from the IRS.
7. Sassan’s declaration states that he denies every claiming that Sullivan extorted him or that he paid \$700,000 to Sullivan. This lie is contradicted by his former attorney and Sullivan himself. Attached as Exhibit L are pages 811-12 from the hearing transcript of *In Re Fredric Sanai*, in which Sassans’ former attorney William Gibbs testifies that Sassan “definitely” stated that he had paid Sullivan \$700,000. Sullivan admitted that Sassan accused him of extorting the sale of the vacant lot. Attached as Exhibit M are pages 1169 to 1170 of the hearing transcript in *In Re Fredric Sanai*, in which Sullivan admits that he heard the tapes and that these tapes included the accusation that Sullivan engineered a fire sale of the vacant lot. At Exhibit N is

a copy of Exhibit 605 from those proceedings, which is a letter from Sassan to William Sullivan's colleague Mary Stephens where Sassan lodges his objection to the fire sale; this letter was copied to my lawyer, Robert Prince.

8. Robert Prince did hire an accountant to perform an analysis of the finances of Internal Medicine & Cardiology, Inc. The analysis, based on the information provided by Mary McCullough, Sassan Sanai, Philip Maxeiner, and William Sullivan showed that Sassan's medical practice made no money. However, Mr. Prince never performed an analysis of the sole proprietorship, because no one disclosed that the sole proprietorship existed. As stated in the deposition transcript provided by Mr. Sullivan, the \$20,000 loan was presented as a loan to the medical corporation. However, at no time did Sullivan, Maxeiner, Sassan, or McCullough provide any information that the legal borrower was a sole proprietorship using the name of "Internal Medicine & Cardiology." Based on this information, Mr. Prince during trial elicited the same representations as to the lack of viability of Internal Medicine & Cardiology, Inc. and then
9. I engaged Fredric Sanai to act as my post-judgment and appellate counsel only. Fredric was never engaged to conduct any trial or retrial of the divorce action. I engaged Fredric because by attorney at the time, Robert Prince, was very afraid to make the arguments concerning Sassan's fraud to the Snohomish County Superior Court because they would directly raise the question of whether Sullivan was properly representing Sassan, and Sullivan then served as a pro-tem judge in Snohomish County Superior Court. These concerns were crystalized by the letter Sassan sent to Prince attached as Exhibit N hereto, though Sassan's prior

communications to my children accusing Sullivan of extortion were what raised these concerns to begin with.

Executed as of this April 14, 2013 at Lynnwood, Washington

  
Viveca Sanai

**EXHIBIT I**



# Corporations and Charities Division

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## Search Results

Viewing 1 - 11 of 11 results for "internal medicine"

- [INTERNAL MEDICINE CARDIOLOGY INC PS](#)
- [INTERNAL MEDICINE ASSOCIATES LLC](#)
- [INTERNAL MEDICINE ASSOCIATES OF RICHLAND PLLC](#)
- [INTERNAL MEDICINE ASSOCIATES OF YAKIMA INC PS](#)
- [INTERNAL MEDICINE ASSOCIATES INC PS](#)
- [INTERNAL MEDICINE CLINIC LLC](#)
- [INTERNAL MEDICINE CLINIC OF LONGVIEW INC](#)
- [INTERNAL MEDICINE CONSULTANT LLC](#)
- [INTERNAL MEDICINE CONSULTANTS NW PS](#)
- [INTERNAL MEDICINE CONSULTANTS OF WESTERN WASHIN](#)
- [INTERNAL MEDICINE NORTHWEST PS](#)

### INTERNAL MEDICINE & CARDIOLOGY, INC., P.S.

<b>UBI Number</b>	600048922
<b>Category</b>	PRO
<b>Profit/Nonprofit</b>	Profit
<b>Active/Inactive</b>	Inactive
<b>State of Incorporation</b>	WA
<b>WA Filing Date</b>	08/02/1971
<b>Expiration Date</b>	08/31/2007
<b>Inactive Date</b>	12/03/2007
<b>Duration</b>	Perpetual

#### Registered Agent Information

<b>Agent Name</b>	SANAI SASSAN
<b>Address</b>	2707 COLBY AVE #1001
<b>City</b>	EVERETT
<b>State</b>	WA
<b>ZIP</b>	98201

#### Special Address Information

**Address**

**City**

**State**

**Zip**

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# Corporations and Charities Division

<a href="#">Corporations Home</a>	<a href="#">Nonprofit Home</a>	<a href="#">Charities Home</a>	<a href="#">Awards</a>	<a href="#">Public Notices</a>	<a href="#">Contact Info</a>
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## Corporation Detail

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All documents filed with the Corporations Division are considered public record.

### INTERNAL MEDICINE & CARDIOLOGY, INC., P.S.

UBI Number	600048922
Category	PRO
Profit/Nonprofit	Profit
Active/Inactive	Inactive
State Of Incorporation	WA
WA Filing Date	08/02/1971
Expiration Date	08/31/2007
Inactive Date	12/03/2007
Duration	Perpetual

#### Registered Agent Information

Agent Name	SANAI SASSAN
Address	2707 COLBY AVE #1001
City	EVERETT
State	WA
ZIP	98201

#### Special Address Information

Address  
 City  
 State  
 Zip

#### Governing Persons

Title	Name	Address
President	SANAI , SASSAN	SEATTLE , WA

[« Return to Search List](#)

**EXHIBIT J**

## Physician Directory Home

## Physician Profile



- FAQ
- Directory Terms of Use
- More Health Services**
  - Symptom Checker
  - Vaccine Tracker
  - Food & Fitness Planner
  - Tests & Procedures A-Z

### Sassan M Sanai Dr., MD

Internal Medicine & Cardiology

1207 N 200th St Ste 210  
Shoreline, WA 98133  
(206) 646-3105

Map and Directions

### Personal Information

Gender: Male      Age: 79

### Education & Training

**Medical School:** CENTRE MED UNIV, FAC DE MED, GENEVE, SWITZERLAND (UNIV DE GENEVE)

**Specialties:** Internal Medicine  
Specialist Glossary      Cardiovascular Disease

### Practice Information

**Hospital Affiliations:** Northwest Hospital  
Swedish Edmonds Hospital

**Health Insurance Affiliations:** About Health Insurance  
Aetna Choice POS II  
Aetna Managed Choice POS Open Access  
BCBS Blue Card PPO  
CIGNA HMO  
CIGNA Open Access  
CIGNA PPO  
First Choice  
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**Sassan Sanai, MD**  
MD  
Cardiologist

**Practice Name**  
Internal Medicine And  
Cardiology

1207 N 200th St  
Shoreline, WA, 98133

**Specialties**  
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who participates in

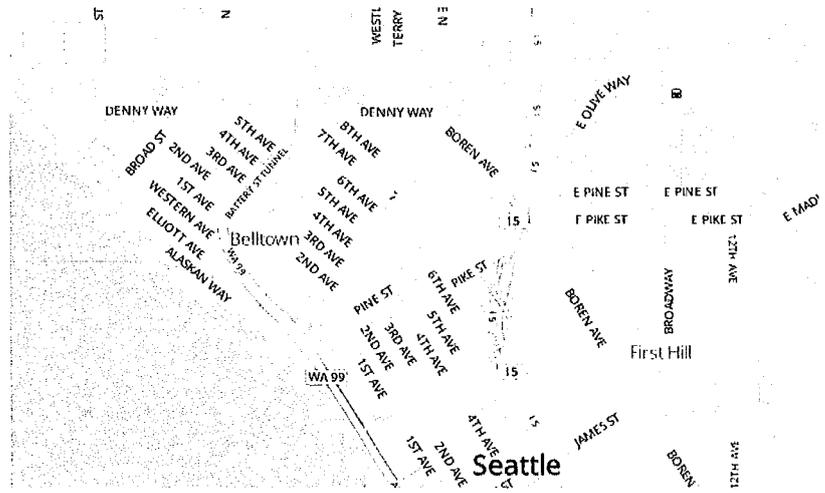
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## EXHIBIT K

1 your answer at -- sorry, line 4 to line 7.

2 The question was, "When you reconciled the  
3 financial statements of the company you would get the  
4 information from Mary McCullough in order to do the  
5 reconciliations."

6 The answer is, "That would be correct."

7 Is that still your testimony?

8 A. Yes.

9 Q. And when we're talking about the company we're  
10 referring to Internal Medicine & Cardiology, Inc.,  
11 correct?

12 A. Correct.

13 Q. And can you tell us what Internal Medicine &  
14 Cardiology, Inc. was or is?

15 A. Repeat, please.

16 Q. What is Internal Medicine & Cardiology?

17 A. It was a professional service corporation of  
18 your father.

19 Q. And I note that you said the word was. Can you  
20 tell me what happened to it?

21 A. Well, that I don't know. I'm no longer your  
22 father's accountant and at the time it was his  
23 corporation.

24 Q. When did you cease to be the accountant for  
25 Sassan Sanai?

## SANAI HEARING - VOLUME 11 - 5/31/11

1 A. Oh, I will guess 2007, 2008.

2 Q. Is that because he did not pay you?

3 A. He decided to have help elsewhere.

4 Q. I see, okay. But up to 2007 you were his  
5 accountant, correct?

6 A. Yes.

7 Q. And during that time period you were also  
8 fulfilling the functions of a "special master" in the  
9 Sanai dissolution; is that correct?

10 A. Correct.

11 Q. Let me ask you a question. Do you know who he  
12 chose to do his accounting work?

13 A. I have no idea.

14 Q. And did he terminate your relationship with him  
15 or did you terminate his relationship?

16 A. He wrote me a letter and terminated the  
17 relationship.

18 Q. Now, you testified starting around page 226 and  
19 continuing on to page 227, or let's say onwards, that  
20 Sassan Sanai violated various provisions of ERISA in his  
21 handling of the pension funds; is that correct?

22 A. In one instance, yes.

23 Q. Sorry?

24 A. In one instance, yes.

25 HEARING OFFICER BELES: Before you go

1 your extensive experience as an accountant working with  
2 medical, with doctors.

3           Let us say Sassan Sanai set up a separate  
4 bank account under the name of Internal Medicine &  
5 Cardiology, and whenever a client wanted to come in and  
6 pay by cash, he did not have insurance or wanted to pay on  
7 that basis, Sassan took the check or other consideration  
8 and put it in that other account, all the while, for all  
9 the income that he does have to report, such as from  
10 insurance companies, from Medicare, et cetera, putting  
11 those in what you saw, there's no way that the IRS would  
12 be able to spot that supplementary source of income that  
13 you know of, correct?

14           MR. SKINNER: Objection; calls for  
15 speculation.

16           HEARING OFFICER BELES: It does, but  
17 go ahead. If you have an opinion, you can answer.

18           THE WITNESS: They would not know  
19 about a separate account, unless it was an interest  
20 bearing account when a 1099 would be prepared.

21           Q. (By Mr. Cyrus Sanai) But even then, only as to  
22 the interest?

23           A. Only to the interest.

24           Q. So the actual amounts that were deposited in  
25 there could effectively escape IRS scrutiny.

## SANAI HEARING - VOLUME 11 - 5/31/11

1 A. That's a possibility, yes.

2 Q. Is there any other reason, other than what I  
3 have proposed, that you would imagine Sassan Sanai would  
4 have opened this US Bank account that you have never seen  
5 as a sole proprietorship?

6 MR. SKINNER: Objection.

7 HEARING OFFICER BELES: Sustained.

8 Q. (By Mr. Cyrus Sanai) Okay. The bank account for  
9 Sassan -- Sassan had a bank account for Internal Medicine  
10 & Cardiology that predated February 15th, 2001, correct?

11 A. Yes.

12 Q. And that is the bank account for Internal  
13 Medicine & Cardiology that you were aware of, correct?

14 A. That's correct.

15 Q. And that is the one that in dealing with  
16 Internal Medicine & Cardiology you understood and you  
17 dealt with, correct?

18 A. Correct.

19 Q. Because that was a bank account of the  
20 corporation?

21 A. That's correct.

22 Q. And the corporation is its own legal entity, it  
23 is a legal person; correct?

24 A. Correct.

25 MR. CYRUS SANAI: With the limitations

EXHIBIT L

## WSBA Disciplinary Hearing re Fredric Sanai

1 Q Had there been some efforts before that on the part  
2 of Fredric Sanai and the other plaintiffs to disqualify  
3 counsel for the -- one or more counsel for the  
4 defendants?

5 A Yeah. They had filed at some point prior to this a  
6 motion to disqualify Bill Sullivan.

7 Q And then what prompted this? I understand Bill  
8 Sullivan withdrew as counsel for someone as well; is  
9 that right?

10 A Yes. I believe he withdrew as counsel for  
11 Dr. Sanai and also IMC, I believe.

12 Q And a bunch of other lawyers who we'll hear about  
13 became involved at that point?

14 A That's correct.

15 Q And how -- What prompted that?

16 A The plaintiffs scheduled the deposition of  
17 Dr. Sanai. During the course of that deposition they  
18 asked him a number of questions. He had been engaging  
19 in phone conversations with Daria Sanai.

20 Q And who is Daria Sanai?

21 A His daughter and one of the plaintiffs.

22 Q Okay.

23 A And the questioning went along the lines of -- and  
24 I can't remember if it was Cyrus or Fredric asking this,  
25 but there were questions asked about, "In your

## WSBA Disciplinary Hearing re Fredric Sanai

1 discussions with Daria did you ever say X?" And some  
2 examples would be, "Did you ever call Bill Sullivan a  
3 son of a bitch?" Another example is, "Did you ever tell  
4 Daria that you paid Bill Sullivan "700,000?" Those are  
5 two that come immediately to mind.

6 There was questioning -- I can't paraphrase it  
7 quite exactly, but the gist of it was something like --  
8 and the transcript of the deposition is available. But  
9 my memory now is that it was along the lines of, "Did  
10 you ever tell Daria" -- and I'm talking about Dr. Sanai  
11 now -- "Did you ever tell Daria that you had told Mary  
12 McCullough to set up wiretapping equipment?" Either at  
13 the home or at the office. I can't remember now.

14 Later in the deposition then they brought out a  
15 tape recorder and played tape recordings of phone  
16 conversations between Daria and Dr. Sanai in which he  
17 definitely said that he called Bill Sullivan a son of a  
18 bitch, and he definitely said he paid Bill Sullivan  
19 \$700,000.

20 Q And did you learn how those tape recordings were  
21 obtained?

22 A Ultimately, yes.

23 Q How were they obtained?

24 A Apparently they were obtained when Daria dialed up  
25 to Fredric's office in Oregon where Russ Ludwig -- I

## EXHIBIT M

1 Q. (By Mr. Cyrus Sanai) Did could you please read  
2 paragraphs 3 and 4.

3 A. "3. On the evening of Friday, May 17, 2002,  
4 when I returned home I was told by my wife that my father,  
5 the Respondent, had just telephoned my home seeking to  
6 speak with me. I telephoned Respondent at the number  
7 identified as his on my caller ID.

8 "4. Respondent told me that he was angry  
9 at Philip Maxeiner and was going to fire him because  
10 Maxeiner was not obtaining the best available price for  
11 the undeveloped lot. My father went on to accuse Maxeiner  
12 of having conspired with the real estate broker and the  
13 person or persons whose offer for the undeveloped lot  
14 Maxeiner accepted in order to purchase the lot at a price  
15 lower than its market value."

16 Q. Thank you. These charges are very similar, are  
17 they not, to the charges that Sassan Sanai communicated to  
18 Daria Sanai concerning the sale of the house, right?

19 A. Refresh my recollection. When, counsel?

20 Q. You had the pleasure of listening to, and I  
21 believe you made transcripts of tapes of telephone  
22 recordings between Daria Sanai and Sassan Sanai, right?

23 A. I did.

24 Q. And among other things Sassan Sanai accused  
25 various persons, including yourself, of attempting to

1 engineer a fire sale of the house, correct?

2 A. I remember the tapes used the term fire sale. I  
3 remember at one point he accused Bob Prince, Philip  
4 Maxeiner and myself of being in cahoots, and in another  
5 place on the tape denied that we were conspiring.

6 Q. Okay.

7 A. There were a variety of statements.

8 Q. Yes, a variety of statements. We can all agree  
9 that Dr. Sanai produced a variety of statements which are  
10 not all consistent, correct?

11 A. I don't know about produced a variety of  
12 statements.

13 Q. Okay.

14 A. There were a number of inconsistent statements  
15 that were taped.

16 Q. I withdraw the question and I think I'm  
17 satisfied with the answer.

18 I'm going to ask you to read paragraph 5,  
19 which goes from page 2 to page 3, off Exhibit 606. So, if  
20 you would continue reading into the record.

21 A. "5. My father told me that he had consulted  
22 with his divorce counsel and also consulted a real estate  
23 lawyer, and that the only method for stopping Maxeiner  
24 from depriving Petitioner and Respondent of the fair value  
25 of the undeveloped lot and the house was for Petitioner

EXHIBIT N

SASSAN SANAI, M.D.  
INTERNAL MEDICINE & CARDIOLOGY  
AURORA VILLAGE MEDICAL CENTER  
SUITE 210 • 1207 NORTH 200TH  
SEATTLE, WASHINGTON 98133  
(206) 546-3105  
FAX (206) 546-3211

RECEIVED  
MAY 20 2002

The Prince Law Firm, P.S.

May 16, 2002

Mrs. Mary Stephens  
Marsh Mundord Pratt & Sullivan  
16504 9th Ave. S.E.  
Mill Creek, Washington 98012



Dear Mary:

I was some what surprised that Mr. Maxeiner says that he has sold the lot on Talbot Road for the sum of \$325,000.00 without consulting with us. The lot is certainly worth a lot more than that and it should not be sold to the first bidder, rather it should be sold to the highest bidder. I am certain that Viveca is in agreement with this concept and she will not agree to sell the lot at this low price. We should do everything to maximize our return on the sale of the properties.

Sincerely,

A handwritten signature in black ink, appearing to read "S. Sanai".

S. SANAI, M.D.

**APPENDIX 2**

**Subexhibit A**

No. 73751-7

SUPREME COURT OF THE STATE OF WASHINGTON

---

VIVECA SANAI, Appellant

vs.

SASSAN SANAI, Respondent

---

DECLARATION OF DR. SASSAN SANAI IN SUPPORT OF  
RESPONDENT'S RESPONSE TO PETITIONER'S MOTION  
TO RECALL MANDATE

---

WILLIAM R. SULLIVAN  
Attorney for Respondent, Sassan Sanai  
Marsh Mundorf Pratt Sullivan + McKenzie, P.S.C.  
16504 9<sup>th</sup> Avenue S.E., Suite 203  
Mill Creek, WA 98012  
WSBA No. 8196

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4. US Bank Account Deposits .....	3

## DECLARATION OF DR. SASSAN SANAI

DR. SASSAN SANAI declares as follows:

I am the Respondent herein, and make this declaration of my personal knowledge.

1. Claim of Fraud Regarding the Value/Income from the Medical Practice. Viveca claims that newly discovered evidence elicited in the form of testimony from my CPA, Philip Maxeiner, in the course of the disciplinary proceedings against my son, Frederic, establishes that I committed fraud upon the dissolution trial court. That is not true. A review of the testimony relied upon by Viveca in her Exhibit C establishes that Mr. Maxeiner confirmed the information that he gave both as a trial witness and in several pretrial depositions as to the minimal income that my practice earned in the 4-5 years before Viveca filed for divorce in January 2001. He confirmed his belief that at the time he testified at trial, my medical practice had no value, based in part but not solely upon the minimal earnings of the practice. Viveca apparently asserts that I committed fraud upon the court by telling the court at time of trial, in 2001, that I planned to wind down the practice. That was a true statement then. I was 66 years old, and in less than good health due to a heart attack I had suffered in earlier years. At time of trial, I was anticipating an award of property in the range of \$500,000-\$750,000, which would allow me to comfortably live out the rest of my life, without having to practice medicine, or to do so on a very limited basis. At time of trial, I did not expect Viveca to appeal our divorce with numerous appellate proceedings to the Court of Appeals, several appeals to the Washington Supreme Court, and two appeals to the US Supreme Court. I did not expect to be sued by Viveca, Cyrus, Frederic, Daria, and/or Ingrid twice in King County

Superior Court and twice in Snohomish County Superior Court. I did not expect to be sued by Viveca, Cyrus, Frederic, Daria, and/or Ingrid in the US District Court for the Western District of Washington three times. Although none of those lawsuits were successful, and all were ultimately dismissed, with huge sanctions awarded against those suing me, I nonetheless incurred tens of thousands of dollars in attorneys fees, which I did not expect at the time of trial. Fortunately for me, I had insurance coverage that paid much of my fees, but I still incurred substantial fees that had to be paid ultimately out of my share of the sale of the assets as ordered by Judge Thibodeau, and at time of trial, I could not possibly anticipate that. It is true that I have not wound down my practice entirely, as I hoped to years ago, but that was not fraud at that time but rather a true statement of my intent. I was frustrated in that intent by the vicious attacks by Viveca, Cyrus, Frederic, Daria, and/or Ingrid, and the incessant, frivolous litigation that they have initiated against me in the last 12 years. Now they wish to add to that injury by trying to reopen the dissolution decree 12 years after it was entered by Judge Thibodeau.

2. **Claim of Extortion by William R Sullivan.** Viveca claims that I complained that I was being extorted by my attorney, William R Sullivan, into paying him more than \$700,000. I denied that claim when Viveca first made it, eight years ago in 2004, and deny it again now. That is not true now nor was it when she first made that claim. I filed a declaration denying that claim when it was first made in 2004. That declaration was true then, and is true now. I had not then nor have I now paid Mr. Sullivan or his firm more than \$700,000. I have never paid any more monies than as set forth in the declaration of their bookkeeper, Kathleen Coe that was filed in the Court of

Appeals. I never paid Mr. Sullivan any monies personally, nor have I ever paid him \$50,000 in cash, nor have I paid him in cash at any time. I have never been extorted by Mr. Sullivan, nor have I ever claimed to anyone that Mr. Sullivan was extorting me. I have been represented by many attorneys over the years, including Richard Beresford, Kenneth Brewwe, Sabrina Layman, William Gibbs, Martin Ziontz, and Scott Wakefield. At the time this claim of extortion was made, and at the time I signed the declaration, I was represented by Mr. Ziontz and Mr. Wakefield. Had there ever been any hint of extortion, I had ample resources and professionals to whom to complain and seek protection. I never did so, because there simply never was any extortion by Mr. Sullivan.

3. **US Bank Account Application.** I did apply for a line of credit through U.S. Bank on or about January 15, 2001, **after** Viveca and I had separated in November, 2000, and **after she** filed for divorce earlier in January 2001. The tax ID number that I provided for my clinic, Internal Medicine and Cardiology (IMC) on that application was the tax ID number for IMC, the Professional Services Corporation. I received \$20,000 as an advance on that line of credit, which was deposited into the IMC account at US Bank on February 27, 2001, as testified to by my assistant, Mary McCullough, in her deposition taken on October 3, 2001, and as shown in the US bank account records marked as Exhibit T to Mary's deposition.

4. **US Bank Account Deposits.** The bank account statements I have reviewed as part of Viveca's motion have the account number redacted, but I believe they are for my personal account during the year after our separation and after Viveca's filing of the dissolution action. They appear to show 2 separate deposits of \$30,000, but one

was apparently an erroneous report as it was deducted on the same day it was made, and there is a notation as to a “returned item”. These statements are 12 years old, and the bank does not keep statements that far in the past, so I cannot say exactly what the source of this deposit was. In 2001 Viveca and I took equal distributions from our terminated retirement plan, which totaled approximately \$380,000, so each received approximately \$190,000. This deposit was in August, 2001, before William R. Sullivan substituted in for Kenneth Brewere, but I had paid substantial attorneys fees to Mr. Brewere, and was able to do so by reason of the retirement plan distributions, so this deposit well have come from those distributions. They did not come from deposits of individual payments from clients of my clinic, IMC.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing statement is true and correct.

Signed at \_\_\_\_\_, Washington on April \_\_\_\_, 2013.

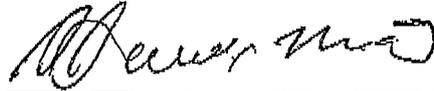
SEE ATTACHED  
\_\_\_\_\_  
DR. SASSAN SANAI

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apparently an erroneous report as it was deducted on the same day it was made, and there is a notation as to a "returned item". These statements are 12 years old, and the bank does not keep statements that far in the past, so I cannot say exactly what the source of this deposit was. In 2001 Viveca and I took equal distributions from our terminated retirement plan, which totaled approximately \$380,000, so each received approximately \$190,000. This deposit was in August, 2001, before William R. Sullivan substituted in for Kenneth Brewe, but I had paid substantial attorneys fees to Mr. Brewe, and was able to do so by reason of the retirement plan distributions, so this deposit well have come from those distributions. They did not come from deposits of individual payments from clients of my clinic, IMC.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing statement is true and correct.

Signed at Shoreline, Washington on April 4, 2013.



DR. SASSAN SANAI

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No. 73751-7

SUPREME COURT OF THE STATE OF WASHINGTON

---

VIVECA SANAI, Appellant

vs.

SASSAN SANAI, Respondent

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GR 17 DECLARATION OF WILLIAM R. SULLIVAN REGARDING  
DECLARATION OF DR. SASSAN SANAI

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WILLIAM R. SULLIVAN  
Attorney for Respondent, Sassan Sanai  
Marsh Mundorf Pratt Sullivan & McKenzie  
16504 9<sup>th</sup> Avenue S.E., Suite 203  
Mill Creek, WA 98012  
WSBA No. 8196

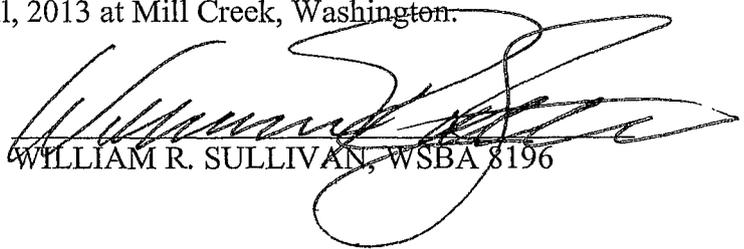
I, WILLIAM R. SULLIVAN, declare as follows:

1. I am an attorney with the law firm of Marsh Mundorf Pratt Sullivan + McKenzie, P.S.C., and our firm represents the Respondent in the above-captioned action. I am competent to testify and I make this Declaration on personal knowledge.

2. Filed herewith is the Declaration of Dr. Sassan Sanai in Support of Respondent's Response to Petitioner's Motion to Recall Mandate, bearing Dr. Sanai's electronic signature. I have examined the document, determined that it consists of 5 pages (including the attached GR 17 Declaration), and determined that it is complete and legible. I have verified with Dr. Sanai that he has signed and is sending me the original signature.

**I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.**

Dated this 4 day of April, 2013 at Mill Creek, Washington.

  
WILLIAM R. SULLIVAN, WSBA 8196

**APPENDIX 2**

**Subexhibit B**

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1 Q So the total amount that should have come out of  
 2 the corporate account then would have been  
 3 18,550, is that correct?  
 4 A Right.  
 5 Q And I don't see that total on the bank statement  
 6 for March 5th, is it just that somehow these  
 7 checks would add up to 18,550 that are listed  
 8 here or did it come out of a different account?  
 9 A No, I only got the 13,000.  
 10 Q What I am asking though is that the corporate  
 11 account records what we are looking at right here  
 12 in March would also reflect the difference?  
 13 A No, we don't pay the taxes right away, we pay the  
 14 taxes quarterly.  
 15 Q Okay. This was in March of 2001 so you would  
 16 have made a payment at the end as of your  
 17 calendar year but it would have also been at the  
 18 end of March?  
 19 A I would have to look that up too when I pay the  
 20 taxes.  
 21 Q But one of these checks at whatever the end of  
 22 the quarter is that occurs here on the bank  
 23 statements would have been for employee  
 24 withholding?  
 25 A Taxes, yes.

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1 Q And you do that at the end of every quarter?  
 2 A Well, yes, and sometimes whenever I have the  
 3 money I pay it too.  
 4 Q Again, that would be reflected in the check  
 5 register?  
 6 A Yes, it would.  
 7 Q These 14 paychecks due to you in the years 1998,  
 8 1999 and 2000 these are just regular paychecks?  
 9 A Yes.  
 10 Q Is that documented somewhere that you were not  
 11 paid for those other than Exhibit D?  
 12 A Yes.  
 13 Q Where?  
 14 A In my office.  
 15 Q What sort of documentation?  
 16 A It is actually on the check register too, each  
 17 time I got paid I wrote down the date what it was  
 18 for.  
 19 Q So what you are saying is that the check register  
 20 will simply show gaps?  
 21 A Or it would show a date when I got paid, say I  
 22 got paid in September it might say January  
 23 payment paycheck. If you saw it you could  
 24 understand it.  
 25 Q I'd love to see it. Did you have a discussion

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1 prior to this \$13,560.00 payment with Dr. Sanai  
 2 about the company paying you those amounts at  
 3 that time?  
 4 A Yes.  
 5 Q What did he tell you? Did he again tell you this  
 6 was a good time to do it?  
 7 A Well, actually I called to see if we could get a  
 8 loan. We got a loan to pay me this.  
 9 Q A loan from?  
 10 A U.S. Bank.  
 11 Q In the amount of?  
 12 A 20,000 is all we were allowed, otherwise, I would  
 13 have probably been paid right up to date.  
 14 Q The document that we talked about earlier with  
 15 outstanding company debts does that include all  
 16 the loan amounts that are outstanding?  
 17 A Yes, it was on there too.  
 18 Q Did this \$13,560.96 go into your Whatcom Credit  
 19 Union account?  
 20 A I believe it did.  
 21 Q Do you recall the purchase by Dr. Sanai of  
 22 furniture for his son, Sirius, from this furniture  
 23 store called Civilization?  
 24 A What is the question?  
 25 Q Do you recall that happening?

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1 A I only know after when it all started up about  
 2 the furniture. I know nothing about him  
 3 purchasing it at that time, no.  
 4 Q Tell me what you know and how you know?  
 5 A From Mrs. Sanai told me, was the first one to  
 6 tell me, I think.  
 7 Q What is it that you know?  
 8 A About Sirius getting a sofa, couch or something.  
 9 Q Now, you pay the bills on that credit card,  
 10 correct?  
 11 A Yes, actually, when I did get that bill I  
 12 remember questioning it at the time.  
 13 Q Why did you question it?  
 14 A Because it was from California.  
 15 Q Do you always question out of state charges?  
 16 A No.  
 17 Q Why particularly that one?  
 18 A Because Doctor was not in California at the time.  
 19 Q Okay. So you brought this to Dr. Sanai's  
 20 attention?  
 21 A I think I did or I don't remember exactly what  
 22 happened but I made a notation on the bill, that  
 23 is why I know I did something.  
 24 Q Were you then instructed to challenge the charge?  
 25 A Doctor did, I didn't.