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2 IN THE UNITED STATES DISTRICT COURT  
3 FOR THE DISTRICT OF MARYLAND  
4

5 ANTHONY EDWIN HURLEY,  
6 Plaintiff

7 vs.

8 ALBERTO MEDINA LOPEZ,  
9 Defendant

**Case No.: 1-23-cv-02994-MJM**

\$3,500,000.00  
PERSONAL PROPERTY  
370 / OTHER FRAUD  
28 U.S.C. § 1332 DIVERSITY-FRAUD  
26 U.S.C. 7434 (WRONGLY STATED AS 3474)

10  
11 **OPPOSITION TO PLAINTIFF'S BRIEF IN OPPOSITION TO DEFENDANT'S**  
12 **MOTION FOR SUMMARY JUDGMENT WITH PREJUDICE AND**  
13 **\$100 BILLION IN TORT, PUNITIVE AND COMPENSATORY DAMAGES**  
**IN OPPOSITION TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT**

14 Pursuant all Federal Rules of Civil Procedure, the Defendant **Alberto Medina Lopez**,  
15 appearing *pro se*, submits this **opposition** to the pending Plaintiff's *Brief in Opposition to*  
16 *Defendant's Motion for Summary Judgment with Prejudice and \$100 Billion in Tort, Punitive and*  
17 *Compensatory Damages* from February 1<sup>st</sup>, 2024, on file herein [Docket #11), to demonstrate  
18 again to the Honorable Court that **1)** the Plaintiff is not entitled to any relief under 26 U.S.C. 7434  
19 (as this case law) due to his failure to prove fraudulent tax information returns filings from the  
20 Defendant against him; **2)** the existence of genuine issues of material of facts that precludes the  
21 entry of a judgment against the Defendant; and **3)** pursuant the law to ask again \$100 billion in  
22 damages against the Plaintiff. This **opposition** is based upon and supported by the following  
23 *Memorandum of Points and Authorities*, the pleadings, and all papers on file and exhibits attached  
hereto, and any argument that the Honorable Court may allow.

24 DATED this 7th day of February 2024

25 Respectfully submitted by:

26 

27 Alberto Medina López, Defendant, *Pro Se*

28 \$3,500,000.00 PERSONAL PROPERTY 370 / OTHER FRAUD 28 U.S.C. § 1332 DIVERSITY-FRAUD 26 U.S.C.  
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# MEMORANDUM OF POINTS AND AUTHORITIES

## I. AFFIRMATIVE DEFENSES

### NUMBER 1

Regarding the Plaintiff's Motion allegation number one that (quoting ad verbatim):

***"1. The Defendant's multiple briefs filed in this case amount to no more than a 20-year compilation of the Plaintiff's efforts in furtherance of Plaintiff's attempts to develop the land to the benefit of both the Plaintiff and Defendant."***

**DENIED IN PART.** This Plaintiff's allegation:

1. Does not prove under any mean the disputed Defendant's 1099s filed against the Plaintiff for the years 2020 and 2021, reporting Plaintiff's minimum taxable earnings of \$4,750,000,000 dollars were or are fraudulent, therefore not entitling the Plaintiff to any relief under 26 U.S.C. 7434 (as this case law). The main Plaintiff's impossibility to prove that he never had the aforesaid reported taxable earnings is based on the Plaintiff's factual affirmation showing a long-term business relationship with the Defendant for two decades. It's impossible to prove the fact that the Plaintiff worked business-related-activities with the Defendant 20+ years in exchange for nothing. **If the Plaintiff became in an ultra multi-billionaire real estate mogul working a business with the multi-trillionaire-born Defendant, even in bad terms, he must assume the consequence of paying his back multi-billion taxes, as mandate by the Internal Revenue Code (26 U.S.C.).** *About what is and what is not taxable* income the IRS clarifies: "Most income is taxable unless it's specifically exempted by law. **Income can be money, property, goods or services. Even if you don't receive a form reporting income, you should report it on your tax return.** Income is taxable when you receive it, **even if you don't cash it or use it right away.** It's considered your income even if it's paid to someone else on your behalf. Taxable income can include payments you receive from... (Source: <https://www.irs.gov/filing/taxable-income>)
2. Does not address, challenge, neither defeat, the specific affirmative defenses, facts, and evidence contained in the *Defendant's Motion for Summary Judgment with Prejudice and \$100 Billion in Tort, Punitive and Compensatory Damages* [Docket #8] and the *Defendant's Answer to the Complaint* [Docket #5]; proving the legitimacy and correctness of the Plaintiff's reported multi-billion taxable earnings, received from the Defendant by virtue of fully taxable-reportable conveyances, illicit retentions, appreciations and white-collar fully prosecuted-convicted **criminal damages-acts.**

1 **ADMITTED IN PART.** This Plaintiff's allegation:

- 2
- 3 3. Constitutes undisputable evidence of the parties long-term business relationship, **that**
- 4 **produced the Plaintiff's reported multi-billion taxable earnings for the years 2020**
- 5 **and 2021**, as stated in the affirmative defenses, facts and evidence contained in the
- 6 *Defendant's Motion for Summary Judgment with Prejudice and \$100 Billion in Tort,*
- 7 *Punitive and Compensatory Damages* [Docket #8] and the *Defendant's Answer to the*
- 8 *Complaint* [Docket #5]; proving the **legitimacy and correctness** of the Plaintiff's
- reported multi-billion taxable earnings, received from the Defendant by virtue of fully
- taxable-reportable conveyances, **illicit retentions**, **appreciations** and white-collar
- fully prosecuted-convicted **criminal damages-acts**.

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NUMBER 2

Regarding the Plaintiff's Motion allegation number two that (quoting ad verbatim):

“2. *The Plaintiff and the Defendant met in 2001-2002 and formed a business relationship based on the Defendant's many legal problems with neighbor (Jack Katz) alleging boundary disputes and the Defendant needed assistance in retaining lawyers to fight the case.*”

**DENIED IN PART.** This Plaintiff's allegation:

1. Brought the distorted **false statement** that the parties started their business relationship on the year 2001, when the truth is they met first time at the end of the year 2002 as consequence of the Defendant responding an advertising posted by the Plaintiff on December 8<sup>th</sup>, 2002, at the Washington Post newspaper (Section PQ 3) asking an investment of \$100,000 dollars in his owned construction corporate small business called International Investments, Inc. and a second one regarding music venues called Megaproductions Inc., DBA Megaconcerts, offering to the Defendant a potential gross profit of \$580,000 dollars. Both parties met for the first time at the restaurant Waffle House located at 17137 Dumfries Rd, Dumfries, VA 22025-1930 on December 9<sup>th</sup>, 2002, in or about 2pm EST.
2. Brought the distorted **false statement** that since the beginning of the business relationship the Defendant hired the Plaintiff specifically and exclusively to fix the Defendant's property neighbor-boundaries-dispute, when the truth is that issue did not exist judicially in the Puerto Rico's courts system at the date of December 30<sup>th</sup>, 2002, when both parties signed the first venture capital contract-agreement to raise capital for mutual needs. That dispute was settled on the summer of the year 2005, and **since then (18+ years later) the Plaintiff has not delivered the minimum agreed capitalization of \$450 million for the Defendant, neither returning the ownership to the Defendant**

1 after failing in those purposes, accumulating year after year long billions of dollars in  
2 taxable earnings by virtue of the property illegal retention, **appreciations** and white-  
collar fully prosecuted-convicted **criminal damages-acts**.

- 3 3. Does not prove under any mean the disputed Defendant's 1099s filed against the  
4 Plaintiff for the years 2020 and 2021, reporting Plaintiff's minimum taxable earnings  
5 of \$4,750,000,000 dollars were or are fraudulent, therefore not entitling the Plaintiff to  
6 any relief under 26 U.S.C. 7434 (as this case law). The main Plaintiff's impossibility  
7 to prove that he never had the aforesaid reported taxable earnings is based on the  
8 Plaintiff's factual affirmation showing a long-term business relationship with the  
9 Defendant for two decades. It's impossible to prove the fact that the Plaintiff worked  
10 business-related-activities with the Defendant 20+ years in exchange for nothing. If the  
11 Plaintiff became in an ultra multi-billionaire real estate mogul working a business  
12 with the multi-trillionaire-born Defendant, even in bad terms, he must assume the  
13 consequence of paying his back multi-billion taxes, as mandate by the Internal  
14 Revenue Code (26 U.S.C.). About what is and what is not taxable income the IRS  
15 clarifies: "Most income is taxable unless it's specifically exempted by law. Income  
16 can be money, property, goods or services. Even if you don't receive a form  
17 reporting income, you should report it on your tax return. Income is taxable when you  
18 receive it, even if you don't cash it or use it right away. It's considered your income  
19 even if it's paid to someone else on your behalf. Taxable income can include payments  
20 you receive from... (Source: <https://www.irs.gov/filing/taxable-income>)
- 21 4. Does not address, challenge, neither defeat, the specific affirmative defenses, facts, and  
22 evidence contained in the *Defendant's Motion for Summary Judgment with Prejudice*  
23 *and \$100 Billion in Tort, Punitive and Compensatory Damages* [Docket #8] and the  
24 *Defendant's Answer to the Complaint* [Docket #5]; proving the legitimacy and  
25 correctness of the Plaintiff's reported multi-billion taxable earnings, received from the  
26 Defendant by virtue of fully taxable-reportable conveyances, **illicit retentions**,  
27 **appreciations** and white-collar fully prosecuted-convicted **criminal damages-acts**.

28 **ADMITTED IN PART.** This Plaintiff's allegation:

- 29 5. Constitutes undisputable evidence of the parties long-term business relationship, **that**  
30 **produced the Plaintiff's reported multi-billion taxable earnings for the years 2020**  
31 **and 2021**, as stated in the affirmative defenses, facts and evidence contained in the  
32 *Defendant's Motion for Summary Judgment with Prejudice and \$100 Billion in Tort,*  
33 *Punitive and Compensatory Damages* [Docket #8] and the *Defendant's Answer to the*  
34 *Complaint* [Docket #5]; proving the **legitimacy and correctness** of the Plaintiff's  
35 reported multi-billion taxable earnings, received from the Defendant by virtue of fully

1 taxable-reportable conveyances, illicit retentions, appreciations and white-collar  
2 fully prosecuted-convicted criminal damages-acts.

3 NUMBER 3

4 Regarding the Plaintiff's Motion allegations numbers 3 to 7 that (quoting ad verbatim):

5  
6 *"3. After, partnering with the Defendant, the Plaintiff retained attorneys and fought*  
7 *the legal disputes for approximately three (3) years and at which point Plaintiff told the*  
8 *Defendant that he, the Plaintiff, would no longer fight his legal battles to liberate the property*  
9 *unless the Defendant deeded over a 50% ownership interest in the land to the Plaintiff."*

10 *4. Contrary to the Defendant's assertion of being cheated out of his land by the*  
11 *Plaintiff, the 50% ownership interest conveyed to the Plaintiff was legally deeded to the Plaintiff*  
12 *by the Defendant, signed and duly notarized.*

13 *5. After several years of litigating and fighting to stop the neighbor (Jack Katz) from*  
14 *taking a significant portion of both the Plaintiff and Defendant's land, the Plaintiff successfully*  
15 *with legal counsel negotiated a settlement with Jack Katz.*

16 *6. All appraisals, boundary and area determination surveys, title insurance policies,*  
17 *legal expenses, newspaper ads, business travel expenses to and from Puerto Rico over a 20-year*  
18 *period to possibly sell or develop the land were paid for by the Plaintiff while also periodically*  
19 *providing the Defendant with funds for living expenses due to the fact that Defendant had no*  
20 *income as a result of periods of unemployment.*

21 *7. When the Plaintiff was unsuccessful in developing the land by 2007, the business*  
22 *relationship between the Plaintiff and the Defendant began to deteriorate even though the land*  
23 *at this time had a free and clear title without any boundary disputes or court ligations; all*  
24 *accomplishments made by the Plaintiff.*

25 **DENIED IN PART.** Those Plaintiff's allegations:

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27  
28 1. Brought the distorted **false statement** that on the year 2005 the Defendant agreed to  
transfer to the Plaintiff half of his MAI appraised property of \$450 million as a final  
payment for the Plaintiff's boundaries-litigation-administrative-services, when the  
truth is that the conveyance was made under the same terms of the private previous one  
on 2004 under the condition of raising a minimum of \$450 million for the Defendant.  
Those Plaintiff's services were not the purpose of the business relationship. Those  
services were part of his additional duties as a partner. The Defendant never ever  
had the intention to pay \$225 million to the Plaintiff for said low-cost  
administrative services, receiving in exchange ZERO capitalization from the  
Plaintiff, keeping him in an illiquidity state. The Defendant agreed to deed the 2004  
conveyance, in good faith, without receiving a compensation, trusting the Plaintiff's  
good intentions to monetize the property, to demonstrate to him a full trust, and also,  
due to the fact that, according to the Puerto Rico's real estate laws, the private contract

1 from 2004 could not be recorded in the Property Registry. To certify the best legitimacy,  
2 the Plaintiff decided unilaterally to execute and witnessing the conveyance in the  
3 **Office of (Mr. Brown) the State's Attorney for Baltimore City, located then at 120**  
4 **East Baltimore Street, 9th Floor Baltimore, MD 21202 / Phone Number 443-984-**  
5 **6000 / Email Address: mail@stattorney.org.** The Plaintiff transported the Defendant  
6 in his own personal private SUV vehicle. During the deeds signing the Plaintiff  
7 repeated these expressions to the Defendant: **“trust me Alberto, I will get you more**  
8 **than \$450 million”, “let me handle this”, “we gonna be OK”.**

- 9
- 10 2. Does not prove under any mean the disputed Defendant's 1099s filed against the
- 11 Plaintiff for the years 2020 and 2021, reporting Plaintiff's minimum taxable earnings
- 12 of \$4,750,000,000 dollars were or are fraudulent, therefore not entitling the Plaintiff to
- 13 any relief under 26 U.S.C. 7434 (as this case law). The main Plaintiff's impossibility
- 14 to prove that he never had the aforesaid reported taxable earnings is based on the
- 15 Plaintiff's factual affirmation showing a long-term business relationship with the
- 16 Defendant for two decades. It's impossible to prove the fact that the Plaintiff worked
- 17 business-related-activities with the Defendant 20+ years in exchange for nothing. **If the**
- 18 **Plaintiff became in an ultra multi-billionaire real estate mogul working a business**
- 19 **with the multi-trillionaire-born Defendant, even in bad terms, he must assume the**
- 20 **consequence of paying his back multi-billion taxes, as mandate by the Internal**
- 21 **Revenue Code (26 U.S.C.).** *About what is and what is not taxable* income the IRS
- 22 clarifies: “Most income is taxable unless it's specifically exempted by law. **Income**
- 23 **can be money, property, goods or services. Even if you don't receive a form**
- 24 **reporting income, you should report it on your tax return.** Income is taxable when you
- 25 receive it, **even if you don't cash it or use it right away.** It's considered your income
- 26 even if it's paid to someone else on your behalf. Taxable income can include payments
- 27 you receive from... (Source: <https://www.irs.gov/filing/taxable-income>)
- 28 3. Does not address, challenge, neither defeat, the specific affirmative defenses, facts, and
- 29 evidence contained in the *Defendant's Motion for Summary Judgment with Prejudice*
- 30 *and \$100 Billion in Tort, Punitive and Compensatory Damages* [Docket #8] and the
- 31 *Defendant's Answer to the Complaint* [Docket #5]; proving the legitimacy and
- 32 correctness of the Plaintiff's reported multi-billion taxable earnings, received from the
- 33 Defendant by virtue of fully taxable-reportable conveyances, illicit retentions,
- 34 **appreciations** and white-collar fully prosecuted-convicted **criminal damages-acts.**

35 **ADMITTED IN PART.** Those Plaintiff's allegations:

- 36 4. Constitutes undisputable evidence of the parties long-term business relationship, **that**
- 37 **produced the Plaintiff's reported multi-billion taxable earnings for the years 2020**
- 38 **and 2021,** as stated in the affirmative defenses, facts and evidence contained in the

Defendant's Motion for Summary Judgment with Prejudice and \$100 Billion in Tort, Punitive and Compensatory Damages [Docket #8] and the Defendant's Answer to the Complaint [Docket #5]; proving the **legitimacy and correctness** of the Plaintiff's reported multi-billion taxable earnings, received from the Defendant by virtue of fully taxable-reportable conveyances, **illicit retentions**, **appreciations** and white-collar fully prosecuted-convicted **criminal damages-acts**.

5. Those voluntary Plaintiff's statements, as a non-disputable fact, proves the Plaintiff received on 2004 from the Defendant fully taxable benefits by the sum of \$225 million in real estate MAI appraised assets, without exchanging monetary compensation or cash, securing his interest, with the condition to raise \$450 million dollar in favor to the Defendant. **The purpose of the conveyance never ever was to donate or give for free said multimillion assets.** As a fiduciary, the Plaintiff was obligated to deliver to the Defendant the \$450 million minimum capitalization (via a loan, sale and/or development), or in case of failure, **return the assets to the Defendant completely to avoid taxation reporting.** From 2004 to 2010 the Defendant did not file tax information returns against the Plaintiff waiting for the agreed monetization from him, or the assets return. In 2012, after discovering the Plaintiff criminal intentions to continue retaining the assets without delivering the agreed capitalization, the Defendant started to report to the IRS a fraction of the astronomical accumulated damages as carryover loses (by conveyance, retentions, appreciations, and white-collar crimes).

#### NUMBER 4

Regarding the Plaintiff's Motion allegations **number 8 to 9** that (quoting ad verbatim):

8. *In 2011, as the relationship between the Plaintiff and the Defendant continued to deteriorate, the Defendant became more disgruntled and started filing fraudulent 1099's alleging that the Plaintiff was earning hundreds of millions of dollars in income paid by the Defendant. He uses some distorted notion that because the land is in his mind valued at billions of dollars that the Plaintiff has earned income in the hundreds of millions of dollars from just part ownership of the land which has remained illiquid to this day. The Plaintiff has not earned one dollar off the land.*

9. *Plaintiff's claim is that the Defendant filed fraudulent 1099's in 2011, 2012, 2013, 2014, 2015, 2020 and 2021. See Attachment #1.*

**DENIED IN PART.** Those Plaintiff's allegations:

1. Brought the distorted **false statement** that the property ownership value and appreciation, received from the Defendant in 2004, is based on the Defendant's baseless opinion or guessing, when the truth is it was the same Plaintiff that initially hired and paid \$50,000 dollars to the appraiser in 2003, before receiving the



conditioned ownership, certifying a minimum value of \$450 million dollars. **Today's property value is not based on the Defendant's opinion, it is based on market facts.** Just in ownership appreciation the Plaintiff's controlled 413 acres market value in Puerto Rico increased from \$544,794 dollars per acre to \$98 million per acre, totaling a minimum of \$40 billion according to the principal real estate firms comparable-market servicing Puerto Rico in the MLS, like Corcoran, Sotheby's and Christie's. **The Plaintiff not only earned one dollar, but he also earned more than \$40 billion in fair marketable value during two decades, not including the damages.** See market comparable market analysis at the **Exhibit Q** from the *Defendant's Motion for Summary Judgment with Prejudice and \$100 Billion in Tort, Punitive and Compensatory Damages* [Dockets #8 and #10]

2. Brought the distorted **false statement** that the disputed reported Plaintiff's minimum taxable earnings of \$4,750,000,000 dollars for the years 2020 and 2021 are based entirely on the Defendant's **distorted wrong notion**, when the truth is the Internal Revenue Code (26 U.S.C.) mandates to all payers to report paid **property and damages loses** over \$600 as taxable earnings via information returns 1099s. **The Defendant's affirmative defenses and all 1099s filings are not based on wrong notions, are based on the non-disputable fact of a fully notarized conditioned real estate MAI transference of \$225 million dollars that the Plaintiff received on 2004-2005 at personal level, fully appraised by him on 2003, before the conveyance closing.** This allegation is **contradictory and false** because: **1)** in 2002 the Plaintiff signed a contract based on raising **\$200+ millions** with the Defendant's property; **2)** in 2003 the Plaintiff hired and paid \$50,000 dollars for the appraisal services receiving a **\$450 million** figure as a certified value; **3)** in 2004 the Plaintiff received a pre-appraised conditioned half ownership based on **\$225 million** value; **4)** on 2005, just to make sure about the legitimacy, the Plaintiff ratified the **multimillion ownership** executing the notarized conveyance in the **Office of (Mr. Brown) the State's Attorney for Baltimore City**; **5)** in 2006 the Plaintiff hired brokerage services to sell the property for more than **\$225 million**; **6)** in 2007 the Plaintiff hired and paid \$25,000 dollars for the appraisal services **again** receiving a **\$386 million** figure as a certified value for his half ownership; **7)** in 2008 the Plaintiff hired the company Lehman Brothers, Inc. to raise **\$450+ million** liquidity with the property; **8)** in 2009 the Plaintiff invited the international investments markets to invest **millions of dollars** without registration in his **multimillion stolen property**, excluding the Defendant; **9)** in 2017 the Plaintiff hired brokerage services **again** to sell the property for more than **\$225 million**; and **10)** finally, in 2020-2024 hired and worked the legal services of the Attorney at Law, Rosanna Rivera Sanchez PO Box 193905 San Juan, Puerto Rico 00919 / Tel (787) 231-5894 Email: riveraslaw@yahoo.com to sell the property in a judicial public auction at Puerto Rico USA for more than **\$225 million**, without the Defendant authorization-consent

(See PR Civil Case: CA2020CV01800: <https://protonicsmail.com/owc-litigation.html>). *About what is and what is not taxable* income the IRS clarifies: “Most income is taxable unless it’s specifically exempted by law. **Income can be money, property, goods or services. Even if you don’t receive a form reporting income, you should report it on your tax return.** Income is taxable when you receive it, **even if you don’t cash it or use it right away.** It’s considered your income even if it’s paid to someone else on your behalf. Taxable income can include payments you receive from... (Source: <https://www.irs.gov/filing/taxable-income>). In terms of earnings, that Plaintiff’s statement is **false and constitutes perjury** to the Court. Since the receiving of the \$225 million illegally retained real estate ownership from the Defendant in 2004, the Plaintiff has gained billions of dollars with the capability to include those super appreciated assets in his personal and corporate financial statements. The Plaintiff became a multi-billionaire real estate mogul thanks to retaining and embezzling the Defendant for more than two decades. **The Plaintiff’s contradictories statements are based on alleging the receiving of \$225 million deeded real estate assets from the Defendant, that he appraised before receiving it, and by the other hand not reporting and concealing this gained-ultra-appreciated asset to the IRS.** About *what is and what is not reportable income*, the law clarifies:

## 26 U.S.C.

United States Code, 2019 Edition  
Title 26 - INTERNAL REVENUE CODE  
Subtitle F - Procedure and Administration  
CHAPTER 61 - INFORMATION AND RETURNS  
Subchapter A - Returns and Records  
PART III - INFORMATION RETURNS  
Subpart B - Information Concerning Transactions with Other Persons  
Sec. 6041 - Information at source  
From the U.S. Government Publishing Office, [www.gpo.gov](http://www.gpo.gov)

### §6041. Information at source

#### (a) Payments of \$600 or more

**All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042(a)(1), 6044(a)(1), 6047(e), 6049(a), or 6050N(a) applies, and other than payments with respect to which a statement is required under the authority of section 6042(a)(2), 6044(a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.**

\$3,500,000.00 PERSONAL PROPERTY 370 / OTHER FRAUD 28 U.S.C. § 1332 DIVERSITY-FRAUD 26 U.S.C. 7434 (WRONGLY STATED AS 3474) - 10

3. Brought the distorted **false statement** that the Plaintiff may bring and dispute the 1099s filings regarding the tax years 2011 to 2016, when the truth is under 26 U.S.C. 7434 (as this case law) the ad hoc **statute of limitations** bar the civil action after 6 years. About the particular: **1)** the same Plaintiff stated in the Section 3 (Statement of Claim) of this Complaint (quoting ad verbatim): **“the IRS and Plaintiff is aware that under this statute that the period for bringing action may be brought only within the latter of 6 years after the date of the filing of the fraudulent information return in which case Plaintiff’s damages sought herein will only apply to the 2020 and 2021 fraudulent IRS filings in the enormous amounts of \$250,000,000 and \$4,500,000,000 for the year of 2020 and \$4,500,000,000 for the year of 2021 which collectively supersedes the amounts of all of the aforementioned fraudulent 1099 filings leading up to the year of 2020.”**; and **2)** 26 U.S.C. 7434 states:

**(c)PERIOD FOR BRINGING ACTION**

Notwithstanding any other provision of law, an action to enforce the liability created under this section may be brought without regard to the amount in controversy and may be brought only within the later of—

- (1)** 6 years after the date of the filing of the fraudulent information return, or  
**(2)** 1 year after the date such fraudulent information return would have been discovered by exercise of reasonable care.

4. Does not prove under any mean the disputed Defendant’s 1099s filed against the Plaintiff for the years 2020 and 2021, reporting Plaintiff’s minimum taxable earnings of \$4,750,000,000 dollars were or are fraudulent, therefore not entitling the Plaintiff to any relief under 26 U.S.C. 7434 (as this case law). The main Plaintiff’s impossibility to prove that he never had the aforesaid reported taxable earnings is based on the Plaintiff’s factual affirmation showing a long-term business relationship with the Defendant for two decades. It’s impossible to prove the fact that the Plaintiff worked business-related-activities with the Defendant 20+ years in exchange for nothing. If the Plaintiff became in an ultra multi-billionaire real estate mogul working a business with the multi-trillionaire-born Defendant, even in bad terms, he must assume the consequence of paying his back multi-billion taxes, as mandate by the Internal Revenue Code (26 U.S.C.). *About what is and what is not taxable* income the IRS clarifies: “Most income is taxable unless it’s specifically exempted by law. **Income can be money, property, goods or services. Even if you don’t receive a form reporting income, you should report it on your tax return.** Income is taxable when you receive it, **even if you don’t cash it or use it right away.** It’s considered your income even if it’s paid to someone else on your behalf. Taxable income can include payments you receive from... (Source: <https://www.irs.gov/filing/taxable-income>)

- 1 5. Does not address, challenge, neither defeat, the specific affirmative defenses, facts, and  
2 evidence contained in the *Defendant's Motion for Summary Judgment with Prejudice*  
3 *and \$100 Billion in Tort, Punitive and Compensatory Damages* [Docket #8] and the  
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5 correctness of the Plaintiff's reported multi-billion taxable earnings, received from the  
6 Defendant by virtue of fully taxable-reportable conveyances, **illicit retentions**,  
7 **appreciations** and white-collar fully prosecuted-convicted **criminal damages-acts**.

8 **ADMITTED IN PART.** Those Plaintiff's allegations:

- 9 6. Constitutes undisputable evidence of the parties long-term business relationship, **that**  
10 **produced the Plaintiff's reported multi-billion taxable earnings for the years 2020**  
11 **and 2021**, as stated in the affirmative defenses, facts and evidence contained in the  
12 *Defendant's Motion for Summary Judgment with Prejudice and \$100 Billion in Tort,*  
13 *Punitive and Compensatory Damages* [Docket #8] and the *Defendant's Answer to the*  
14 *Complaint* [Docket #5]; proving the **legitimacy and correctness** of the Plaintiff's  
15 reported multi-billion taxable earnings, received from the Defendant by virtue of fully  
16 taxable-reportable conveyances, **illicit retentions**, **appreciations** and white-collar  
17 fully prosecuted-convicted **criminal damages-acts**.
- 18 7. Those voluntary Plaintiff's statements, as a non-disputable fact, proves the Plaintiff  
19 received on 2004 from the Defendant fully taxable benefits by the sum of \$225 million  
20 in real estate MAI appraised assets, without exchanging monetary compensation or  
21 cash, securing his interest, with the condition to raise \$450 million dollar in favor to  
22 the Defendant. **The purpose of the conveyance never ever was to donate or give for**  
23 **free said multimillion assets**. As a fiduciary, the Plaintiff was obligated to deliver to  
24 the Defendant the \$450 million minimum capitalization (via a loan, sale and/or  
25 development), or in case of failure, **return the assets to the Defendant completely to**  
26 **avoid taxation reporting**. From 2004 to 2010 the Defendant did not file tax  
27 information returns against the Plaintiff waiting for the agreed monetization from him,  
28 or the assets return. In 2012, after discovering the Plaintiff criminal intentions to  
continue retaining the assets without delivering the agreed capitalization, the Defendant  
started to report to the IRS a fraction of the astronomical accumulated damages as  
carryover loses (by conveyance, retentions, appreciations, and white-collar crimes).

## NUMBER 5

Regarding the Plaintiff's Motion allegations **number 10 to 14** that (quoting ad verbatim):

***10. In support of the above 1099's filed by the Defendant being fraudulent, the***  
***Comptroller of Maryland Office issued liens against the Plaintiff after receiving the Defendant's***  
\$3,500,000.00 PERSONAL PROPERTY 370 / OTHER FRAUD 28 U.S.C. § 1332 DIVERSITY-FRAUD 26 U.S.C.  
7434 (WRONGLY STATED AS 3474) - 12

1 *fraudulent 1099's for the year of 2011 and 2013, the State issued liens and assessments against*  
2 *the Plaintiff in the amounts of \$21,117,356.48 and \$229,605,772.19 for 2011 and 2013*  
3 *respectfully. See Attachments #2 and #3.*

4 *11. After the Comptroller of Maryland reviewed the Plaintiff's appeal explaining*  
5 *that the 2011 and 2013 as well as all remaining years of 1099's filed by the Defendant were*  
6 *fraudulent and filed by a disgruntled business partner, the Comptroller of Maryland Office*  
7 *withdrew all liens and levies and stated that the 2011 and 2013 1099's filed by the Defendant*  
8 *were inaccurate. See Attachments #4, #5 and #6.*

9 *12. In addition to the above 1099's the Defendant has just recently filed a*  
10 *fraudulent 1099 via electronic filing for 2023 alleging that the Plaintiff earned income from the*  
11 *Defendant. Plaintiff is refusing to download the Defendant's fraudulent electronic 1099. See*  
12 *Attachment #7.*

13 *13. The IRS states About form 1099-Miscellaneous Information that File Form*  
14 *1099- Misc is to be used for each person to whom you have paid during the year. See Attachment*  
15 *#8.*

16 *14. The Plaintiff's claim on which summary judgment is sought is based on the*  
17 *Defendant's filings of fraudulent 1099's and clearly the evidence attached hereto proves that*  
18 *fact. Moreover, the Defendant has not provided any evidence of monetary payments to the*  
19 *Plaintiff during any of the periods for which 1099's were filed by the Defendant alleging income*  
20 *paid to Plaintiff.*

21 **DENIED IN PART.** Those Plaintiff's allegations:

- 22 1. Brought the distorted **false statement** that the *Comptroller of Maryland* determined  
23 the Defendant's 1099s filings were erroneous, fraudulent or frivolous, when the truth  
24 is that governmental fiscal body determined that illegal outcome **thanks to the**  
25 **Plaintiff's concealment and perjuring** of the 2004 and 2005 fully taxable-reportable  
26 initial multimillion real estate conveyances, the multi-years **illicit retentions**, the multi-  
27 years **contracting breaching**, the **appreciations** and white-collar fully prosecuted-  
28 convicted **criminal damages-acts**. The *Comptroller of Maryland* never ever sued,  
subpoenaed, or contacted the Defendant to judge in a civil court the filings, nor the  
reported taxable earnings. The *Comptroller of Maryland* does not have federal level  
jurisdiction, nor controls the taxpayer's information received from the IRS to determine  
liability. Said tax evasion, concealment and perjury was reported to the IRS on 2012  
(See: <https://protonicsmail.com/assets/files/CA2020CV01800-Exhibit3.pdf>), and to  
the Comptroller of Maryland at Baltimore on the year 2020 (See:  
<https://protonicsmail.com/assets/files/CA2020CV01800-Exhibit7.pdf>) asking a full  
federal and state prosecutions respectively.

- 1 2. Does not prove under any mean the disputed Defendant's 1099s filed against the  
2 Plaintiff for the years 2020 and 2021, reporting Plaintiff's minimum taxable earnings  
3 of \$4,750,000,000 dollars were or are fraudulent, therefore not entitling the Plaintiff to  
4 any relief under 26 U.S.C. 7434 (as this case law). The main Plaintiff's impossibility  
5 to prove that he never had the aforesaid reported taxable earnings is based on the  
6 Plaintiff's factual affirmation showing a long-term business relationship with the  
7 Defendant for two decades. It's impossible to prove the fact that the Plaintiff worked  
8 business-related-activities with the Defendant 20+ years in exchange for nothing. **If the**  
9 **Plaintiff became in an ultra multi-billionaire real estate mogul working a business**  
10 **with the multi-trillionaire-born Defendant, even in bad terms, he must assume the**  
11 **consequence of paying his back multi-billion taxes, as mandate by the Internal**  
12 **Revenue Code (26 U.S.C.).** *About what is and what is not taxable* income the IRS  
13 clarifies: "Most income is taxable unless it's specifically exempted by law. **Income**  
14 **can be money, property, goods or services. Even if you don't receive a form**  
15 **reporting income, you should report it on your tax return.** Income is taxable when you  
16 receive it, **even if you don't cash it or use it right away.** It's considered your income  
17 even if it's paid to someone else on your behalf. Taxable income can include payments  
18 you receive from... (Source: <https://www.irs.gov/filing/taxable-income>)
- 19 3. Does not address, challenge, neither defeat, the specific affirmative defenses, facts, and  
20 evidence contained in the *Defendant's Motion for Summary Judgment with Prejudice*  
21 *and \$100 Billion in Tort, Punitive and Compensatory Damages* [Docket #8] and the  
22 *Defendant's Answer to the Complaint* [Docket #5]; proving the legitimacy and  
23 correctness of the Plaintiff's reported multi-billion taxable earnings, received from the  
24 Defendant by virtue of fully taxable-reportable conveyances, **illicit retentions,**  
25 **appreciations** and white-collar fully prosecuted-convicted **criminal damages-acts.**

26 **ADMITTED IN PART.** Those Plaintiff's allegations:

- 27 4. Constitutes undisputable evidence of the parties long-term business relationship, **that**  
28 **produced the Plaintiff's reported multi-billion taxable earnings for the years 2020**  
**and 2021**, as stated in the affirmative defenses, facts and evidence contained in the  
*Defendant's Motion for Summary Judgment with Prejudice and \$100 Billion in Tort,*  
*Punitive and Compensatory Damages* [Docket #8] and the *Defendant's Answer to the*  
*Complaint* [Docket #5]; proving the **legitimacy and correctness** of the Plaintiff's  
reported multi-billion taxable earnings, received from the Defendant by virtue of fully  
taxable-reportable conveyances, **illicit retentions**, **appreciations** and white-collar  
fully prosecuted-convicted **criminal damages-acts.**
5. Those voluntary Plaintiff's statements, as a non-disputable fact, proves the Plaintiff  
received on 2004 from the Defendant fully taxable benefits by the sum of \$225 million

1 in real estate MAI appraised assets, without exchanging monetary compensation or  
2 cash, securing his interest, with the condition to raise \$450 million dollar in favor to  
3 the Defendant. **The purpose of the conveyance never ever was to donate or give for**  
4 **free said multimillion assets.** As a fiduciary, the Plaintiff was obligated to deliver to  
5 the Defendant the \$450 million minimum capitalization (via a loan, sale and/or  
6 development), or in case of failure, **return the assets to the Defendant completely to**  
7 **avoid taxation reporting.** From 2004 to 2010 the Defendant did not file tax  
8 information returns against the Plaintiff waiting for the agreed monetization from him,  
9 or the assets return. In 2012, after discovering the Plaintiff criminal intentions to  
10 continue retaining the assets without delivering the agreed capitalization, the Defendant  
11 started to report to the IRS a fraction of the astronomical accumulated damages as  
12 carryover loses (by conveyance, retentions, appreciations, and white-collar crimes).

## 11 II. **PLAINTIFF'S EARNINGS HIGHLIGHTS**

12 The following taxable earnings-related highlights proves without any doubt that the  
13 Plaintiff, as a moving party, **IS NOT entitled to the requested summary judgment in his favor,**  
14 **neither to any relief as a matter of law under 26 U.S.C. 7434 because:**

- 16 1) Between 2002 to 2005 received as fiduciary from the Defendant the control and the fee  
17 simple of \$225 million in real estate fully taxable assets, concealing to the Defendant  
18 his personal bankruptcy and past criminal conviction as impediments to raise capital in  
19 the international investment markets for mutual commercial needs.
- 21 2) After receiving the ownership earned additional billions by damages, breaching the  
22 contract for 20 years, retaining control of the assets without producing the minimum  
23 capitalization of \$450 million dollars in favor of the Defendant as absolute owner.
- 25 3) **26 U.S.C. 6041** mandated the Defendant to report all accumulated earnings via 1099s.
- 27 4) In summary, this case is about a person that became multi-billionaire (the Plaintiff)  
28 thanks to other (the Defendant), concealing all received fully taxable earnings, by real

1 estate assets and damages, appearing to this Honorable Court asking non-entitled reliefs  
2 to continue concealing the taxable earnings to the IRS, due to the simple reason that  
3 the Plaintiff does not want to pay his fair share of billions of dollars in back taxes.  
4

### 5 **III. STATEMENT OF FACTS**

6 In response to the facts set forth in the moving party's Brief in Opposition [Docket #11],  
7  
8 the Defendant now provides the following statement of facts:

- 9 1. **All the allegations, including all the attached Exhibits numbers 1 to 8, in the**  
10 **Plaintiff's Brief in Opposition [Docket #11]** does not prove under any mean the  
11 disputed Defendant's 1099s filed against the Plaintiff for the years 2020 and 2021,  
12 reporting Plaintiff's minimum taxable earnings of \$4,750,000,000 dollars were or are  
13 fraudulent, therefore not entitling the Plaintiff to any relief under 26 U.S.C. 7434 (as  
14 this case law). The main Plaintiff's impossibility to prove that he never had the  
15 aforesaid reported taxable earnings is based on the Plaintiff's factual affirmations  
16 showing a long-term business relationship with the Defendant for two decades. It's  
17 impossible to prove the fact that the Plaintiff worked business-related-activities with  
18 the Defendant 20+ years in exchange for nothing. **If the Plaintiff became in an ultra**  
19 **multi-billionaire real estate mogul working a business with the multi-trillionaire-**  
20 **born Defendant, even in bad terms, he must assume the consequence of paying his**  
21 **back multi-billion taxes, as mandate by the Internal Revenue Code (26 U.S.C.).**  
22 ***About what is and what is not taxable*** income the IRS clarifies: "Most income is  
23 taxable unless it's specifically exempted by law. **Income can be** money, **property,**  
24 **goods or services.** **Even if you don't receive a form reporting income, you should**  
25 **report it on your tax return.** Income is taxable when you receive it, **even if you don't**  
26 **cash it or use it right away.** It's considered your income even if it's paid to someone  
27 else on your behalf. Taxable income can include payments you receive from... (Source:  
28 **<https://www.irs.gov/filing/taxable-income>**)
2. Does not address, challenge, neither defeat, the specific affirmative defenses, facts, and  
evidence contained in the *Defendant's Motion for Summary Judgment with Prejudice*  
and *\$100 Billion in Tort, Punitive and Compensatory Damages* [Docket #8] and the  
*Defendant's Answer to the Complaint* [Docket #5]; proving the legitimacy and  
correctness of the Plaintiff's reported multi-billion taxable earnings, received from the  
Defendant by virtue of fully taxable-reportable conveyances, **illicit retentions,**  
**appreciations** and white-collar fully prosecuted-convicted **criminal damages-acts.**



#### IV. PLAINTIFF'S 2020 & 2021 TAXABLE EARNINGS BREAKDOWN

##### \$225 MILLION 2004 ORIGINAL APPRAISED VALUE REAL ESTATE TRANSFERENCE

If we take in consideration: 1) the aforesaid non-disputable fact that the Plaintiff received directly from the Defendant a real estate ownership on the year 2004, for which the same Plaintiff hired the appraisal services before the transference on 2003, discovering a certified value of \$225 million dollars; and, 2) the aforesaid non-disputable fact that the Plaintiff has been depriving the Defendant of receiving back that personal patrimony multimillion asset during 16 consecutive years on 2020, and 17 consecutive years on 2021, without producing a minimum of \$450 million dollars liquidity for the Defendant, then we will arrive to the conclusions that the Plaintiff had minimum accumulated fully reportable taxable benefits per calendar tax year from the Defendant by the sum of \$3.6 billion (\$3,600,000,000) on 2020 (\$225 million times 16) and \$3.825 billion (\$3,825,000,000) on 2021 (\$225 million times 17).

##### TORT, PUNITIVE & COMPENSATORY DAMAGES BASED ON 2004 APPRASED VALUES

Now, if we take in consideration all the aforesaid **nine damages** at a minimum rate per year of **\$225 million each**, we will arrive to the conclusions that the Plaintiff had minimum accumulated fully reportable taxable benefits from the Defendant by the sum of \$2.025 billion (\$2,025,000,000) per calendar year (\$225 million times 9), totaling on 2020 \$32.4 billion [\$32,400,000,000] (\$2.025 billion times 16) and \$34.425 billion (\$34,425,000,000) on 2021 (\$2.025 billion times 17). **Defendant's annual losses were the Plaintiff's taxable income.**

**The individual specific damages are:** 1) contracting breaching; 2) personal bankruptcy concealment; 3) tentative of murder conviction criminal past-history concealment; 4) using and making non-authorized fraudulent land subdivision-surveying-appraisals; 5) accounting records retentions, concealments and/or destructions; 6) non-authorized fraudulent unregistered securities offerings, damaging the received Defendant's real estate assets legitimacy and reputation before the international investments markets and the American Bar Association; 7) selling judicially in Puerto Rico USA the fiduciary-received Defendant's real estate assets without the Defendant's consent-authorization, embezzling the Defendant at perpetuity; 8) perjury and concealment before court's proceedings, by pursuing the violation of 26 U.S.C. 6041 that mandates the Defendant to report to the IRS all fully taxable benefits and compensations payments over \$600

\$3,500,000.00 PERSONAL PROPERTY 370 / OTHER FRAUD 28 U.S.C. § 1332 DIVERSITY-FRAUD 26 U.S.C. 7434 (WRONGLY STATED AS 3474) - 17

dollars; and 9) transferring to corporate entities the fiduciary-received Defendant's real estate assets without the Defendant's consent-authorization, excluding the Defendant as shareholder, with the purpose to secretly raise capital for his own solely benefit via offering fraudulent unregistered securities in the international markets, using the Defendant's \$40+ billion actual value real estate assets, illegally retained and stolen from the Defendant; all, within and during an accumulated consecutive 20 years term.

#### TRANSCERENCE AND DAMAGES, AT 2004 AND CURRENT VALUES

Now, if we sum up all the aforesaid transference and damages at 2004 values, we will arrive at the conclusion that the Defendant reported in the 1099s filings only one small fraction of them. Specifically, for the calendar tax year 2020, just \$250 million, instead of \$36 billion, and, for the calendar tax year 2021, just \$4.5 billion, instead of \$38.25 billion, keeping a minimum balance for future filings against the Plaintiff of \$33.5 billion dollars at 2004 values.

Based on the 2020 and 2021 current real estate values rates at \$40 billion the Plaintiff had accumulated 177.77 times more taxation, specifically, \$640 billion for the tax year 2020 (\$40 billion times 16) and \$680 billion for the tax year 2021 (\$40 billion times 17), only regarding the illegal retention of the now market-super-appreciated 413 acres from the Defendant.

On the other hand, at a **\$40 billion rate per year, for each one of the nine damages**, the Plaintiff had accumulated earnings balance of \$360 billion per calendar year, which generated earnings accumulated balances of \$5.7 trillion for 2020 (\$360 billion times 16) and \$6.12 trillion for 2021 (\$360 billion times 17).

#### Certification and Conclusion

For all the reasons stated above, the Honorable Court should deny the pending Plaintiff's *Motion for Summary Judgment* from December 13<sup>th</sup>, 2023, and grant the Defendant's *Motion for Summary Judgment with Prejudice, and \$100 Billion in Tort, Punitive and Compensatory Damages* by closing and dismissing this frivolous case; and, imposing against the Plaintiff \$100 billion in civil damages.

Under all Federal Rules of Civil Procedure, by signing below, I certify under penalty of perjury to the best of my knowledge, information, and belief that this answer: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the answer otherwise complies with the requirements of Rule 11.

\$3,500,000.00 PERSONAL PROPERTY 370 / OTHER FRAUD 28 U.S.C. § 1332 DIVERSITY-FRAUD 26 U.S.C. 7434 (WRONGLY STATED AS 3474) - 18

1 I agree to provide the Clerk's Office with any changes to my address where case-related  
2 papers may be served. I understand that my failure to keep the current address on file with the  
3 Clerk's Office may result in the dismissal of my case.

4 Date of Signing: Wednesday, February 7<sup>th</sup>, 2024

5 Alberto Medina Lopez  
6 Defendant





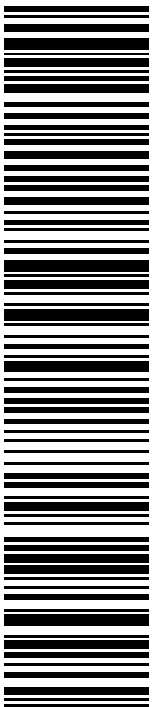

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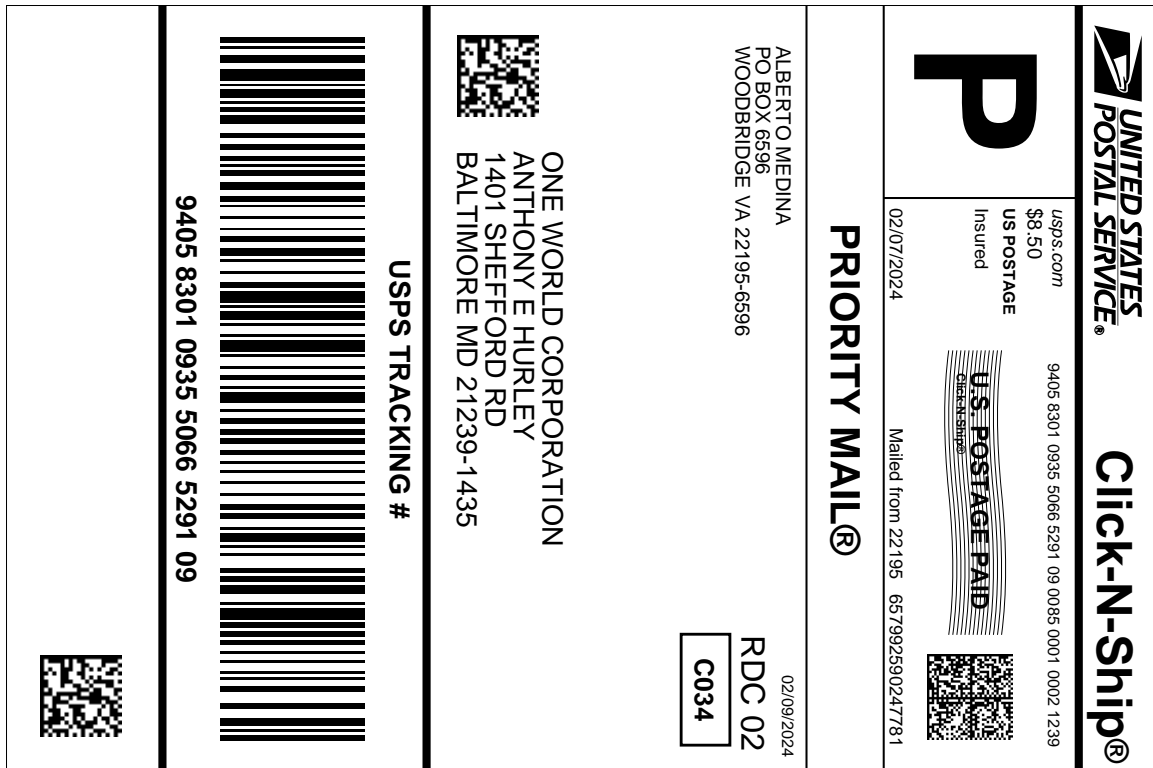
8 

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PO Box 6596 Woodbridge, VA 22195  
9 Phone 571-288-7383 / Email: alberto\_medina@yahoo.com

10 I certify that I will send copies of this judicial document to the Plaintiff, the U.S.  
11 Department of Defense (Office of Inspector General), U.S. Department of Justice (USDOJ), the  
12 Federal Bureau of Investigation (FBI) and the Criminal Division of the Internal Revenue Services  
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