

**U.S. District Court
California Northern District (Oakland)
CIVIL DOCKET FOR CASE #: 4:20-cv-04863-KAW**

Galliani et al v. Internal Revenue Service
Assigned to: Magistrate Judge Kandis A. Westmore
Cause: 05:552 Freedom of Information Act

Date Filed: 07/20/2020
Date Terminated: 03/22/2023
Jury Demand: None
Nature of Suit: 895 Freedom of
Information Act
Jurisdiction: U.S. Government Defendant

Plaintiff

Raymond Galliani

represented by **Jon David Feldhammer**
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Plaintiff

Sharon Galliani

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V.

Defendant

Internal Revenue Service

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Date Filed	#	Docket Text
07/20/2020	<u>1</u>	COMPLAINT <i>for Declaratory and Injunctive Relief</i> against Internal Revenue Service (Filing fee \$ 400, receipt number 0971-14713060.). Filed by Raymond Galliani, Sharon Galliani. (Attachments: # <u>1</u> Civil Cover Sheet)(Koodrich, Benjamin) (Filed on 7/20/2020) (Entered: 07/20/2020)
07/20/2020	<u>2</u>	Proposed Summons. (Koodrich, Benjamin) (Filed on 7/20/2020) (Entered: 07/20/2020)
07/20/2020	3	Case assigned to Magistrate Judge Kandis A. Westmore. Counsel for plaintiff or the removing party is responsible for serving the Complaint or Notice of Removal, Summons and the assigned judge's standing orders and all other new case documents upon the opposing parties. For information, visit <i>E-Filing A New Civil Case</i> at http://cand.uscourts.gov/ecf/caseopening . Standing orders can be downloaded from the court's web page at www.cand.uscourts.gov/judges . Upon receipt, the summons will be issued and returned electronically. Counsel is required to send chambers a copy of the initiating documents pursuant to L.R. 5-1(e)(7). A scheduling order will be sent by Notice of Electronic Filing (NEF) within two business days. Consent/Declination due by 8/3/2020. (bwS, COURT STAFF) (Filed on 7/20/2020) (Entered: 07/20/2020)
07/21/2020	<u>4</u>	Initial Case Management Scheduling Order with ADR Deadlines: Case Management Statement due by 10/13/2020. Initial Case Management Conference set for 10/20/2020 01:30 PM. (ajsS, COURT STAFF) (Filed on 7/21/2020) (Entered: 07/21/2020)
07/21/2020	<u>5</u>	Summons Issued as to Internal Revenue Service. (ajsS, COURT STAFF) (Filed on 7/21/2020) (Entered: 07/21/2020)
07/21/2020	<u>6</u>	Certificate of Interested Entities by Raymond Galliani, Sharon Galliani (Koodrich, Benjamin) (Filed on 7/21/2020) (Entered: 07/21/2020)
07/21/2020	<u>7</u>	AFFIDAVIT of Service for Summons, Complaint, and Other New Case Documents <i>by Certified Mail</i> served on Internal Revenue Service and Attorney General of the United States on July 21, 2020, filed by Raymond Galliani, Sharon Galliani. (Koodrich, Benjamin) (Filed on 7/21/2020) (Entered: 07/21/2020)
07/23/2020	<u>8</u>	AFFIDAVIT of Service for Summons, Complaint, and Other New Case Documents <i>by Personal Service</i> served on Wendy Garbers on July 21, 2020, filed by Raymond Galliani, Sharon Galliani. (Koodrich, Benjamin) (Filed on 7/23/2020) (Entered: 07/23/2020)
08/03/2020	<u>9</u>	CONSENT/DECLINATION to Proceed Before a US Magistrate Judge by Raymond Galliani, Sharon Galliani.. (Koodrich, Benjamin) (Filed on 8/3/2020) (Entered: 08/03/2020)
08/17/2020	<u>10</u>	MOTION for Extension of Time to File Answer filed by Internal Revenue Service. (Attachments: # <u>1</u> Declaration of Ari D. Kunofsky, # <u>2</u> Certificate/Proof of Service, # <u>3</u> Proposed Order)(Kunofsky, Ari) (Filed on 8/17/2020) (Entered: 08/17/2020)
08/18/2020	<u>11</u>	CLERK'S NOTICE TO DEFENDANT Re: Consent or Declination: Defendant shall file a consent or declination to proceed before a magistrate judge. Note that any party is free to withhold consent to proceed before a magistrate judge without adverse substantive consequences. The forms are available at: http://cand.uscourts.gov/civilforms . Consent/Declination due by 9/1/2020. (dtmS, COURT STAFF) (Filed on 8/18/2020) (Entered: 08/18/2020)

08/21/2020	<u>12</u>	OPPOSITION/RESPONSE (re <u>10</u> MOTION for Extension of Time to File Answer) filed by Raymond Galliani, Sharon Galliani. (Attachments: # <u>1</u> Declaration of Benjamin C. Koodrich)(Koodrich, Benjamin) (Filed on 8/21/2020) (Entered: 08/21/2020)
08/31/2020	<u>13</u>	CONSENT/DECLINATION to Proceed Before a US Magistrate Judge by Internal Revenue Service.. (Attachments: # <u>1</u> Certificate/Proof of Service)(Kunofsky, Ari) (Filed on 8/31/2020) (Entered: 08/31/2020)
09/04/2020	<u>14</u>	Order by Magistrate Judge Kandis A. Westmore granting <u>10</u> Motion for Extension of Time to Answer.(dtmS, COURT STAFF) (Filed on 9/4/2020) (Entered: 09/08/2020)
09/17/2020	<u>15</u>	MOTION to Dismiss <i>or, in the alternative, for Summary Judgment</i> filed by Internal Revenue Service. Motion Hearing set for 10/22/2020 01:30 PM before Magistrate Judge Kandis A. Westmore. Responses due by 10/1/2020. Replies due by 10/8/2020. (Attachments: # <u>1</u> Declaration of Karen Coen, # <u>2</u> Proposed Order)(Kunofsky, Ari) (Filed on 9/17/2020) (Entered: 09/17/2020)
09/18/2020	<u>16</u>	Renotice motion hearing re <u>15</u> MOTION to Dismiss <i>or, in the alternative, for Summary Judgment</i> filed by Internal Revenue Service. (Related document(s) <u>15</u>) (Kunofsky, Ari) (Filed on 9/18/2020) (Entered: 09/18/2020)
09/18/2020		Set/Reset Deadlines as to <u>15</u> MOTION to Dismiss <i>or, in the alternative, for Summary Judgment</i> . Motion Hearing set for 11/5/2020 01:30 PM before Magistrate Judge Kandis A. Westmore. (dtmS, COURT STAFF) (Filed on 9/18/2020) (Entered: 09/18/2020)
09/25/2020	<u>17</u>	STIPULATION WITH PROPOSED ORDER re <u>15</u> MOTION to Dismiss <i>or, in the alternative, for Summary Judgment</i> , <u>16</u> Renotice motion hearing <i>Permitting Plaintiffs to File Supplemental Complaint</i> filed by Raymond Galliani, Sharon Galliani and Internal Revenue Service. (Attachments: # <u>1</u> Exhibit A, Proposed Supplemental Complaint)(Koodrich, Benjamin) (Filed on 9/25/2020) Modified on 9/28/2020 (bnsS, COURT STAFF). (Entered: 09/25/2020)
09/28/2020	<u>18</u>	ADR Certification (ADR L.R. 3-5 b) of discussion of ADR options by <i>Raymond Galliani</i> (Koodrich, Benjamin) (Filed on 9/28/2020) (Entered: 09/28/2020)
09/28/2020	<u>19</u>	ADR Certification (ADR L.R. 3-5 b) of discussion of ADR options by <i>Sharon Galliani</i> (Koodrich, Benjamin) (Filed on 9/28/2020) (Entered: 09/28/2020)
09/29/2020	<u>20</u>	ADR Certification (ADR L.R. 3-5 b) of discussion of ADR options (Kunofsky, Ari) (Filed on 9/29/2020) (Entered: 09/29/2020)
10/01/2020	<u>21</u>	Order by Magistrate Judge Kandis A. Westmore granting as modified <u>17</u> Stipulation Permitting Filing of Amended Complaint. Amended Pleadings due by 10/8/2020.(dtmS, COURT STAFF) (Filed on 10/1/2020) (Entered: 10/01/2020)
10/02/2020	<u>22</u>	Supplemental Complaint for Declaratory and Injunctive Relief against Internal Revenue Service. Filed by Raymond Galliani, Sharon Galliani. (Koodrich, Benjamin) (Filed on 10/2/2020) Modified on 10/5/2020 (bnsS, COURT STAFF). (Entered: 10/02/2020)
10/05/2020		<u>Electronic filing error</u> . Document should be titled "amended complaint". Please correct and re-file in its entirety. Re: <u>22</u> Supplemental complaint filed by Sharon Galliani, Raymond Galliani (dtmS, COURT STAFF) (Filed on 10/5/2020) (Entered: 10/05/2020)
10/05/2020	<u>23</u>	AMENDED COMPLAINT <i>CORRECTION OF DOCKET # 22</i> against Internal Revenue Service. Filed by Raymond Galliani, Sharon Galliani. (Koodrich, Benjamin) (Filed on 10/5/2020) (Entered: 10/05/2020)
10/08/2020	<u>24</u>	ANSWER to Amended Complaint by Internal Revenue Service. (Kunofsky, Ari) (Filed on 10/8/2020) (Entered: 10/08/2020)
10/08/2020		<u>Electronic filing error</u> . REMINDER TO COUNSEL: In the future, please be sure that the case number is correctly reflected on your documents as 4:20-cv-04863-KAW Re:[<u>24</u>] Answer to Amended Complaint filed by Internal Revenue Service (jmlS, COURT STAFF) (Filed on 10/8/2020) (Entered: 10/08/2020)

10/09/2020	<u>25</u>	JOINT CASE MANAGEMENT STATEMENT filed by Raymond Galliani, Sharon Galliani, and Internal Revenue Service. (Koodrich, Benjamin) (Filed on 10/9/2020) Modified on 10/13/2020 (bnsS, COURT STAFF). (Entered: 10/09/2020)
10/14/2020	26	<p>CLERKS NOTICE SETTING ZOOM HEARING. Initial Case Management Conference set for 10/20/2020 01:30 PM by videoconference. This proceeding will be held via a Zoom webinar. Audio-only participation is not permitted. Please use first and last name for Zoom so you can be recognized.</p> <p>Webinar Access: All counsel, parties, members of the public, and media may access the webinar information at https://www.cand.uscourts.gov/kaw</p> <p>General Order 58. Persons granted access to court proceedings held by telephone or videoconference are reminded that photographing, recording, and rebroadcasting of court proceedings, including screenshots or other visual copying of a hearing, is absolutely prohibited.</p> <p>Zoom Guidance and Setup: https://www.cand.uscourts.gov/zoom/.</p> <p><i>(This is a text-only entry generated by the court. There is no document associated with this entry.)</i> (dtmS, COURT STAFF) (Filed on 10/14/2020) (Entered: 10/14/2020)</p>
10/20/2020	<u>27</u>	Minute Entry for proceedings held before Magistrate Judge Kandis A. Westmore: Initial Case Management Conference held on 10/20/2020. Case Management Statement due by 1/19/2021. Further Case Management Conference set for 1/26/2021 01:30 PM. Court Reporter: Raynee Mercado. (dtmS, COURT STAFF) (Date Filed: 10/20/2020) (Entered: 10/20/2020)
01/19/2021	<u>28</u>	JOINT CASE MANAGEMENT STATEMENT filed by Raymond Galliani, Sharon Galliani, and Internal Revenue Service. (Koodrich, Benjamin) (Filed on 1/19/2021) Modified on 1/20/2021 (bnsS, COURT STAFF). (Entered: 01/19/2021)
01/22/2021	29	<p>CLERKS NOTICE SETTING ZOOM HEARING. Further Case Management Conference set for 1/26/2021 01:30 PM before Judge Kandis A. Westmore. This proceeding will be held via a Zoom webinar. Audio-only participation is not permitted.</p> <p>Webinar Access: All counsel, parties, members of the public, and media may access the webinar information at https://www.cand.uscourts.gov/kaw</p> <p>Court Appearances: Advanced notice is required of counsel or parties who wish to be identified by the court as making an appearance or will be participating in the argument at the hearing. A list of names must be sent to the courtroom deputy at kawcrd@cand.uscourts.gov no later than January 25, 2021 at 1:00pm PST.</p> <p>General Order 58. Persons granted access to court proceedings held by telephone or videoconference are reminded that photographing, recording, and rebroadcasting of court proceedings, including screenshots or other visual copying of a hearing, is absolutely prohibited.</p> <p>Zoom Guidance and Setup: https://www.cand.uscourts.gov/zoom/.</p> <p><i>(This is a text-only entry generated by the court. There is no document associated with this entry.)</i> (dtmS, COURT STAFF) (Filed on 1/22/2021) (Entered: 01/22/2021)</p>
01/26/2021	<u>30</u>	Minute Entry for proceedings held before Magistrate Judge Kandis A. Westmore: Further Case Management Conference held on 1/26/2021. Case Management Statement due by 7/13/2021. Further Case Management Conference set for 7/20/2021 01:30 PM. Court Reporter: Diane Skillman. (dtmS, COURT STAFF) (Date Filed: 1/26/2021) (Entered: 01/26/2021)
07/08/2021	31	CLERK'S NOTICE CONTINUING FURTHER CASE MANAGEMENT CONFERENCE. Notice is hereby given that the further case management conference previously set for 7/20/2021 at 1:30 p.m. is continued to 7/27/2021 at 1:30 p.m. An updated joint case management conference statement is due by 7/20/2021. <i>(This is a text-only entry generated by the court. There is no document associated with this</i>

		<i>entry.</i>) Updated Joint Case Management Statement due by 7/20/2021. Further Case Management Conference set for 7/27/2021 01:30 PM in Oakland, – To be determined. (amgS, COURT STAFF) (Filed on 7/8/2021) (Entered: 07/08/2021)
07/20/2021	<u>32</u>	FURTHER JOINT CASE MANAGEMENT STATEMENT filed by Internal Revenue Service. (Kunofsky, Ari) (Filed on 7/20/2021) (Entered: 07/20/2021)
07/26/2021		CLERKS NOTICE SETTING ZOOM HEARING. Notice is hereby given that the further case management conference scheduled for 7/27/2021 at 1:30 p.m. will be held via a Zoom webinar. Webinar Access: All counsel, members of the public, and media may access the webinar information at https://www.cand.uscourts.gov/kaw General Order 58. Persons granted access to court proceedings held by telephone or videoconference are reminded that photographing, recording, and rebroadcasting of court proceedings, including screenshots or other visual copying of a hearing, is absolutely prohibited. Zoom Guidance and Setup: https://www.cand.uscourts.gov/zoom/ . <i>(This is a text-only entry generated by the court. There is no document associated with this entry.)</i> (amgS, COURT STAFF) (Filed on 7/26/2021) (Entered: 07/26/2021)
07/27/2021	<u>33</u>	Minute Entry for proceedings held before Magistrate Judge Kandis A. Westmore: Further Case Management Conference held on 7/27/2021. Joint Case Management Statement due by 11/30/2021. Further Case Management Conference set for 12/7/2021 01:30 PM in Oakland, – To be determined. Recorded via Zoom: 2:10 2:19. Plaintiff Attorney: Benjamin Koodrich. Defendant Attorney: Ari Kunofsky. (amgS, COURT STAFF) (Date Filed: 7/27/2021) (Entered: 07/27/2021)
11/30/2021	<u>34</u>	JOINT CASE MANAGEMENT STATEMENT filed by Raymond Galliani, Sharon Galliani. (Koodrich, Benjamin) (Filed on 11/30/2021) (Entered: 11/30/2021)
12/02/2021	35	CLERKS NOTICE SETTING ZOOM HEARING. Further Case Management Conference set for 12/7/2021 01:30 PM in Oakland, – Videoconference Only. This proceeding will be held via a Zoom webinar. Webinar Access: All counsel, members of the public, and media may access the webinar information at https://www.cand.uscourts.gov/kaw General Order 58. Persons granted access to court proceedings held by telephone or videoconference are reminded that photographing, recording, and rebroadcasting of court proceedings, including screenshots or other visual copying of a hearing, is absolutely prohibited. Zoom Guidance and Setup: https://www.cand.uscourts.gov/zoom/ . Further Case Management Conference set for 12/7/2021 01:30 PM in Oakland, – Videoconference Only. (Related documents(s) <u>33</u>) <i>(This is a text-only entry generated by the court. There is no document associated with this entry.)</i> (wft, COURT STAFF) (Filed on 12/2/2021) (Entered: 12/02/2021)
12/07/2021	<u>36</u>	NOTICE of Change of Address by Benjamin C. Koodrich (Koodrich, Benjamin) (Filed on 12/7/2021) (Entered: 12/07/2021)
12/07/2021	<u>37</u>	Minute Entry for proceedings held before Magistrate Judge Kandis A. Westmore: Further Case Management Conference held on 12/7/2021. Defendant's Motion For Summary Judgment due by 2/23/2022. Cross Motion and Opposition due by 3/25/2022. Reply and Opposition Due by 4/15/2022. Plaintiff's reply due by 4/29/2022. Motion For Summary Judgment Hearing set for 5/19/2022 01:30 PM in Oakland, – To be determined before Magistrate Judge Kandis A. Westmore. Total Time in Court: 16 minutes. Recorded Via Zoom: 1:45pm – 2:01pm. (wft, COURT STAFF) (Date Filed: 12/7/2021) Modified on 12/8/2021 (wft, COURT STAFF). (Entered: 12/07/2021)

12/07/2021		Set/Reset Deadlines as to Motion For Summary Judgment Hearing set for 5/19/2022 01:30 PM in Oakland, – To be determined before Magistrate Judge Kandis A. Westmore. (wft, COURT STAFF) (Filed on 12/7/2021) (Entered: 12/08/2021)
02/17/2022	<u>38</u>	STIPULATION WITH PROPOSED ORDER re <u>37</u> Case Management Conference – Further,,, Set Deadlines/Hearings,, <i>TO EXTEND BRIEFING SCHEDULE AND MOTIONS HEARING</i> filed by Internal Revenue Service. (Attachments: # <u>1</u> Declaration of Ari D. Kunofsky)(Kunofsky, Ari) (Filed on 2/17/2022) (Entered: 02/17/2022)
02/24/2022	<u>39</u>	ORDER AS MODIFIED by Magistrate Judge Kandis A. Westmore granting <u>38</u> Stipulation To Extend Briefing Schedule and Motions Hearing. Defendant's Motion For Summary Judgment due by 4/26/2022. Plaintiff's Cross Motion and Opposition due by 5/27/2022. Defendant's Response due by 6/8/2022. Plaintiff's Reply due by 6/22/2022. Motion for Summary Judgment Hearing set for 8/4/2022 01:30 PM in Oakland, – To be determined before Magistrate Judge Kandis A. Westmore. (wft, COURT STAFF) (Filed on 2/24/2022) (Entered: 02/24/2022)
04/19/2022	<u>40</u>	STIPULATION WITH PROPOSED ORDER re <u>39</u> Order on Stipulation,, <i>TO FURTHER EXTEND BRIEFING SCHEDULE AND MOTIONS HEARING</i> filed by Internal Revenue Service. (Attachments: # <u>1</u> Declaration of Ari)(Kunofsky, Ari) (Filed on 4/19/2022) (Entered: 04/19/2022)
04/22/2022	<u>41</u>	Order As Modified by Magistrate Judge Kandis A. Westmore granting <u>40</u> Stipulation To Extend Briefing Schedule and Motions Hearing. Defendant's Motion for Summary Judgment due by 6/7/2022. Plaintiff's Cross Motion/Response due by 7/8/2022. Defendant's Response/Reply due by 7/20/2022. Plaintiff's Reply due by 8/3/2022. Motion Hearing set for 9/15/2022 01:30 PM in Oakland, – To be determined before Magistrate Judge Kandis A. Westmore. (wft, COURT STAFF) (Filed on 4/22/2022) (Entered: 04/22/2022)
05/27/2022	<u>42</u>	STIPULATION WITH PROPOSED ORDER re <u>41</u> Order on Stipulation,, <i>TO FURTHER EXTEND BRIEFING SCHEDULE AND MOTIONS HEARING</i> filed by Internal Revenue Service. (Attachments: # <u>1</u> Declaration of Ari D. Kunofsky)(Kunofsky, Ari) (Filed on 5/27/2022) (Entered: 05/27/2022)
06/03/2022	<u>43</u>	Order by Magistrate Judge Kandis A. Westmore granting <u>42</u> stipulation to further extend briefing schedule and motions hearing. Defendant's motion for summary judgment due by 8/2/2022. Plaintiffs' cross motion/response due by 9/2/2022. Defendant's response/reply due by 9/14/2022. Plaintiffs' reply due by 9/28/2022. Motion Hearing set for 11/3/2022 01:30 PM in Oakland, – To be determined before Magistrate Judge Kandis A. Westmore. (wft, COURT STAFF) (Filed on 6/3/2022) (Entered: 06/03/2022)
07/22/2022	<u>44</u>	STIPULATION WITH PROPOSED ORDER re <u>43</u> Order on Stipulation,, <i>TO FURTHER EXTEND BRIEFING SCHEDULE AND MOTIONS HEARING</i> filed by Internal Revenue Service. (Attachments: # <u>1</u> Declaration of Ari D. Kunofsky)(Kunofsky, Ari) (Filed on 7/22/2022) (Entered: 07/22/2022)
07/26/2022	<u>45</u>	ORDER AS MODIFIED by Magistrate Judge Kandis A. Westmore granting <u>44</u> Stipulation to Further Extend Briefing Schedule and Motions Hearing. Defendant's Motion for Summary Judgment due by 9/30/2022. Plaintiffs' Cross Motion/Response due by 10/28/2022. Defendant's Response due by 11/11/2022. Plaintiffs' Reply due by 12/2/2022. Motion Hearing set for 1/19/2023 01:30 PM in Oakland, – To be determined before Magistrate Judge Kandis A. Westmore. (wft, COURT STAFF) (Filed on 7/26/2022) Modified on 7/26/2022 (wft, COURT STAFF). (Entered: 07/26/2022)
09/01/2022	<u>46</u>	NOTICE of Substitution of Counsel by Joshua Daniel Zimberg (Zimberg, Joshua) (Filed on 9/1/2022) (Entered: 09/01/2022)
09/23/2022	<u>47</u>	STIPULATION WITH PROPOSED ORDER re <u>45</u> Order on Stipulation,, filed by Internal Revenue Service. (Attachments: # <u>1</u> Declaration)(Zimberg, Joshua) (Filed on 9/23/2022) (Entered: 09/23/2022)
09/26/2022	<u>48</u>	Order by Magistrate Judge Kandis A. Westmore granting <u>47</u> Stipulation. Defendants motion for summary judgment due by 12/23/2022. Plaintiffs cross motion/response due by 1/20/2023. Defendants opposition/reply due by 2/24/2023.

		Plaintiffs reply due by 2/9/2023. Motion Hearing set for 4/20/2023 01:30 PM in Oakland, – To be determined before Magistrate Judge Kandis A. Westmore. (wft, COURT STAFF) (Filed on 9/26/2022) (Entered: 09/26/2022)
12/20/2022	<u>49</u>	STIPULATION WITH PROPOSED ORDER re <u>48</u> Order on Stipulation, filed by Raymond Galliani, Sharon Galliani. (Attachments: # <u>1</u> Declaration of Benjamin C. Koodrich)(Koodrich, Benjamin) (Filed on 12/20/2022) (Entered: 12/20/2022)
01/05/2023	<u>50</u>	Order by Magistrate Judge Kandis A. Westmore granting <u>49</u> Stipulation to Extend Briefing Schedule and Motions Hearing. Dispositive Motion due by 3/23/2023. Cross Motions due by 4/20/2023. Responses due by 5/9/2023. Replies due by 5/24/2023. Motion Hearing set for 7/20/2023 01:30 PM in Oakland, – To be determined before Magistrate Judge Kandis A. Westmore. (wft, COURT STAFF) (Filed on 1/5/2023) (Entered: 01/05/2023)
03/17/2023	<u>51</u>	STIPULATION WITH PROPOSED ORDER <i>Jointly Dismissing the Case</i> filed by Internal Revenue Service. (Zimberg, Joshua) (Filed on 3/17/2023) (Entered: 03/17/2023)
03/22/2023	<u>52</u>	Order by Magistrate Judge Kandis A. Westmore granting <u>51</u> Stipulation Jointly Dismissing the Case. ***Civil Case Terminated. (wft, COURT STAFF) (Filed on 3/22/2023) (Entered: 03/22/2023)