

RETURN DATE:

DOCKET NO:

SUPERIOR COURT

RALPH S. GIORGIO,

Plaintiff,

JUDICIAL DISTRICT OF
STAMFORD/NORWALK

V.

AT STAMFORD

PAUL SCHWARTZ, LAWRENCE GRAEV,
JOHN MILAN, REED SALVATORE,
STEN WILSON, ART LINARES,
SANJAY KAMLANI, FEDERAL TAX AUTHORITY, LLC
AND DOES 1-100, inclusive

July 10, 2024

Defendants

COMPLAINT

Plaintiff, Ralph S. Giorgio ("Mr. Giorgio") as and for his Complaint against Defendants, Paul Schwartz ("Schwartz"), Lawrence Graev ("Graev"), John Milan ("Milan"), Reed Salvatore ("Salvatore"), Sten Wilson ("Wilson"), Art Linares ("Linares"), Sanjay Kamalani ("Kamlani"), and Federal Tax Authority LLC ("Tax") and DOES 1-100 alleges as follows:

I. GENERAL ALLEGATIONS

1. This action is brought pursuant to CGS §52-592, oftentimes called the Accidental Failure of Suit Statute. CDS §52-592 provides in pertinent part that: If any action, commenced within the time limited by law, has failed one or more times to be tried on its merits because of insufficient service or return of the writ due to unavoidable accident or the default or neglect of the officer to whom it was committed, or because the action has been dismissed for want of jurisdiction, ... or for any matter of form... the plaintiff,... for the same cause at any time within one year after the determination of the original action...

Giorgio timely filed his original action on July 13, 2022, within the two-year statute of limitations for defamation lawsuits. This original action was dismissed on July 10, 2023, for insufficient service of process on the defendants

or for want of jurisdiction Pursuant to § 52-592 (a) “original action” means the first action filed within the time allowed by the applicable statute of limitations. This interpretation is consistent with the plain meaning of the statute and protects the policy concerns underlying statutes of limitation.

2. Mr. Giorgio is and at all times pertinent herein was a resident in the County of Fairfield, State of Connecticut.

3. Tax is and at all times pertinent herein was an LLC formed and existing under the laws of the State of Washington with its principal place of business at 162 East Ave., 3rd Floor, Norwalk, CT 06581, County of Fairfield.

4. Schwartz is and at all times pertinent herein was a member of the Board Managers/Directors for Tax.

Graev is and at all times pertinent herein was a member of the Board of Managers/Directors for Tax.

1. Milan is and at all times pertinent herein was and has been a member of the Board of Managers/Directors for Tax and its CEO

2. Salvatore is and at all times pertinent herein was and has been a member of the Board of Managers/Directors for Tax.

3. Wilson is and at all times pertinent herein was and has been a member of the Board of Managers/Directors for Tax.

4. Linares is and at all times pertinent herein was and has been a member of the Board of Managers/Directors for Tax.

5. Kamlani is and at all times pertinent was and has been a member of the Board of Managers/Directors for Tax.

6. This action seeks to redress injuries sustained by Mr. Giorgio when Defendants and each of them on or about July 14, 2020 (and subsequent thereto) collaborated, wrote, offered, conspired, ratified, agreed upon, authorized and directed the

publication of an email to numerous third persons and entities and thereafter, verbally represented to numerous third persons and entities the blatantly false statement that Mr. Giorgio was a "confessed felon."

7. Plaintiff has no knowledge of the true names and capacities of the Defendants sued herein as Doe 1 through 100, inclusive, and therefore sues these Defendants by such fictitious names. Plaintiff will amend this complaint to allege their true names and capacities when plaintiff ascertains the same. Plaintiff is informed and believes that each of the fictitiously-named Defendants have caused or contributed to the damage set forth in this complaint

8. Graev is and at all times pertinent herein was a member of the Board

Of Managers/Directors for Tax.

9. Milan is and at all times pertinent herein was and has been a member of the Board of

Managers/Directors for Tax and its CEO

10. Salvatore is and at all times pertinent herein was and has been a member of the Board of

Managers/Directors for Tax.

11. Wilson is and at all times pertinent herein was and has been a member of the Board of

Managers/Directors for Tax.

12. Linares is and at all times pertinent herein was and has been a member of the Board of

Managers/Directors for Tax.

13. Kamlani is and at all times pertinent was and has been a member of the Board of

Managers/Directors for Tax.

14. This action seeks to redress injuries sustained by Mr. Giorgio when Defendants and each of

them on or about July 14, 2020 (and subsequent thereto) collaborated, wrote, offered, conspired,

ratified, agreed upon, authorized and directed the publication of an email to numerous third persons

and entities and thereafter, verbally represented to numerous third persons and entities the blatantly

false statement that Mr. Giorgio was a "confessed felon."

15. Plaintiff has no knowledge of the true names and capacities of the Defendants sued herein as

Doe 1 through 100, inclusive, and therefore sues these Defendants by such fictitious names. Plaintiff

will amend this complaint to allege their true names and capacities when plaintiff ascertains the

same. Plaintiff is informed and believes that each of the fictitiously-named Defendants have caused

or contributed to the damage set forth in this complaint.

16. Plaintiff is informed and believes, and thereon alleges, that at all times mentioned herein, the Defendants concurred in or contributed to the various intentional acts and statements of each of the other Defendants and proximately caused the complaints, injuries and damages sustained herein by Mr. Giorgio.

17. Plaintiff is informed and believes, and thereon alleges, that at all times mentioned herein, the Defendants were members of an engaged in a joint venture, partnership, conspiracy and common enterprise, and were acting within the course of and pursuant to said joint venture, partnership, conspiracy and common enterprise.

18. Plaintiff is informed and believes, and thereon alleges, that at all times mentioned herein the Defendants herein mentioned, and each of them were and have been agents, servants, members, managers, officers, directors, employers, and/or employees of each and one another and, as such, were acting in the course and scope of their respective agency, joint venture, relationship, and conspiracy with each other.

II. FACTUAL ALLEGATIONS - - DEFAMATION

19. Plaintiff incorporates herein by reference as though fully set forth Paragraphs 1-18 above.

20. Plaintiff is informed and believes and thereon alleges that on July 14, 2020 (and on dates subsequent thereto) all of the Defendants and each of them collaborated, wrote, authored, drafted, conspired, ratified, agreed upon, authorized, requested and directed that Paul Schwartz publish and transmit to third parties by way of email (attached as Exhibit A to this complaint) the blatantly false statement of fact that "Ralph Giorgio [was] a confessed felon."

21. Defendants intentionally, willfully, and maliciously made and published the hereinabove mentioned false statement that "Ralph Giorgio [was] a confessed felon" with the specific purpose, spirit, design, and intent to sabotage and injure Mr. Giorgio's reputation, esteem, integrity, good name, and goodwill, and to injure Mr. Giorgio's existing and future personal, business, and financial relationships (that Mr. Giorgio had worked so hard for more than 40 years to create and develop, and in further, intentionally intended to and did inflict serious and grievous emotional distress on Mr. Giorgio all of which have and continue to cause irreparable harm to Mr. Giorgio's good name and reputation in the community in the business,

securities, and Wall Street community, specifically, and in his other personal relationships.

22. The written statement made and published by Defendants and each of them in ¶ 16 above was:

(a) false, (b) was made with the knowledge that it was false, (c) the statement was

made with reckless disregard as to its falsity and inaccuracy, (d) was intentionally made to falsely accuse Mr. Giorgio of dishonesty, of criminal wrongdoing, and of being not only a criminal, but a "confessed felon."

23. The statement made by Defendants and each of them in ¶ 16 above was intended by the Defendants and each of them to inflict harm and damage on Mr. Giorgio and did inflict harm and damage on Mr. Giorgio.

24. Plaintiff is informed and believed and thereon alleges that on numerous occasions after July 14, 2020, not only did Defendants and each of them republish to additional third persons and entities their written statement that Mr. Giorgio [was] a "confessed felon" but also on numerous occasions represented verbally to third persons and entities the following blatantly false statements of, concerning, and regarding Mr. Giorgio:

i. That CEO (David Campbell) might as well hire/associate with Bernie Madoff instead of Ralph Giorgio;

ii: That according to Connecticut statute judicial records (Mr. Giorgio) had pled guilty to crimes involving security violations, fraud and an "Ponzi scheme";

iii. That Mr. Giorgio had been sanctioned by the SEC;

iv. "He's a crook."

v. "He's a con artist"

vi. "The SEC has removed his right to trade"

25. The statements made by Defendants and each of them in i-vi above were: (a) false, (b) were made knowing that they were false, (c) the statements were made with reckless disregard as to their falsity and inaccuracy, (d) or intentionally made to falsely accuse Mr. Giorgio of dishonesty, of criminal wrongdoing, and of being a criminal.

26. As a result of Defendants' false statements of fact, Mr. Giorgio has incurred a substantial loss to his character and reputation, self-esteem, integrity, has been subject to ridicule and scorn by reason of Defendants' intentional false, willful and malicious statements, and severe emotional distress, loss of past, existing and future personal, financial/business opportunities, relationships, and earning capacity.

III. INTENTIONAL INFLICTION OF EMOTIONAL DISTRESS

27. Plaintiff incorporates herein by reference as though fully set forth all of his allegations in paragraphs 1-26 above.

28. Defendants and each of them made outrageous false statements about Mr. Giorgio as enumerated in Paragraphs 16 and 19 above. As a result of these extreme, false and outrageous statements, Mr. Giorgio has and continues to suffer severe emotional distress, anxiety, and depression. Defendants willful, malicious, intentional statements created a high degree of risk of harm, yet defendants and each of them proceeded to act with malice and/or reckless and conscious disregard or indifference to the risk their actions and statements created for Mr. Giorgio.

The first part of the report deals with the
 general situation of the country and the
 progress of the work during the year.
 The second part contains a detailed
 account of the work done in the
 various departments of the
 institution during the year.
 The third part contains a summary of the
 results of the work done during the year.
 The fourth part contains a list of the
 names of the persons who have been
 employed during the year.

The following table shows the
 names of the persons who have been

Mr. A. B. C.
Mr. D. E. F.
Mr. G. H. I.
Mr. J. K. L.
Mr. M. N. O.
Mr. P. Q. R.
Mr. S. T. U.
Mr. V. W. X.
Mr. Y. Z. A.

WHEREFORE, Plaintiff Ralph S. Giorgio prays for judgment against Defendants and each of them to be considered separately and individually for the purpose of determining the sum of money that will fairly and reasonably compensate Mr. Giorgio as follows:

a. Loss of reputation, self-esteem and character plaintiff has suffered in the past and will continue to suffer in the future; and

b. General damages including but not limited to emotional distress, mental anguish, anxiety and depression that plaintiff has suffered in the past and will continue to suffer in the future; and

c. Loss of past, existing, and future personal, financial/business opportunities, relationships, income, and earning capacity; and

d. Injunctive relief enjoining Defendants and each of them from further publishing the false, defamatory statements of or concerning plaintiff as enumerated herein; and

e. Punitive Damages; and

f. Such other and further relief that this Court deems just and proper.

THE PLAINTIFF
RALPH S. GIORGIO

Gregory D. Abt
ABT & ASSOCIATES LLC
2700 I La Paz Rd., Suite 448^a
Mission Viejo, CA 92691
TF: 949-452-9446
FX: 949-452-9464
EM: *gda@abtlaw.occoxmail.com*
JURIS NO.: 300205

EXHIBIT A

EXHIBIT A

----- Forwarded message-----

From: **Paul H Schwartz, DVM**<...th2...il1a.1.c...>

Date: Tue, Jul 14, 2020 at 5:44 PM

Subject: Fwd: The Federal Tax Authority Statement

To: <R[avid]...phell@...i;mb-i.cl...1.>, Reed Salvatore<reed@accJrat-l...ndhardware.com>, John Milan <J...lan@...tax.ne>, Art Linares, Sr. <uisan1linares...m, g...l...>, Lawrence Graev <lggu'...ne<...!...h...>, Sten Wilson<...!!w@...h...p.net>

David

Please take note of the attached.

Your behavior has only compounded the situation and resulted in the reduction of my ability to attenuate this bill.

It's time to resolve this and either sell the company or onboard a strategic investor. The advice you are receiving from Ralph Giorgio (a confessed felon) and his lawyer Mr Abt will only result in the failure of the company and you. Please do not foolishly believe that the BOM's and the shareholders will stand by as you attempt to circumvent their interests.

Respectfully.

VERIFICATION

STATE OF CONNECTICUT

Greenwich, Connecticut

COUNTY OF FAIRFIELD

I, Ralph S Giorgio, being over the age of 18 and having personal knowledge of the facts herein stated in this instant complaint, do hereby swear under penalty of perjury and affirm that the same to be true and as to those matters stated on information and belief, I understand them to be true.

Dated: July 13, 2022

MUJf/jc10 

Ralph S Giorgio

RALPH S. GIORGIO,

Plaintiff,

SUPERIOR COURT
JUDICIAL DISTRICT OF
STAMFORD/NORWALK

V.

: ATSTAMFORD

PAUL SCHWARTZ, LAWRENCE GRAEV,
JOHN MILAN, REED SALVATORE,
STEN WILSON, ART LINARES,
SANJAY KAMLANI, FEDERAL TAX AUTHORITY, LLC
AND DOES 1-100, inclusive

:
Defendants

July 13, 2022

STATEMENT OF AMOUNT IN CONTROVERSY

Plaintiff, Ralph S. Giorgio states that the amount in controversy exceeds One Hundred Thousand Dollars (\$100,000), exclusive of punitive damage attorney's fees, interest and costs.

THE PLAINTIFF
RALPH S. GIORGIO

By


Gregory D. Abt
ABT & ASSOCIATES LLC
27001 La Paz Rd., Suite 448³
Mission Viejo, CA 92691
TF: 949-452-9446
FX: 949-452-9464
EM: gda@abtlaw.occoxmail.com
JURIS NO.: 300205

SUMMONS - CIVIL

JD-CV-1 Rev. 2-22

C.G.S. §§ 51-346, 51-347, 51-349, 51-350, 52-45a, 52-48, 52-259;

P.B. §§ 3-1 through 3-21, 8-1, 10-13

For information on
ADA accommodations,
contact a court clerk or
go to: www.Jud.ct.gov/ADA.

STATE OF CONNECTICUT
SUPERIOR COURT
www.Jud.ct.gov

**Instructions are on page 2.**

D Select if amount, legal interest, or property in demand, not including interest and costs, is LESS than \$2,500.

IRJ Select if amount, legal interest, or property in demand, not including interest and costs, is \$2,500 or MORE.

IR] Select if claiming other relief in addition to, or in place of, money or damages.

TO: Any proper officer

By authority of the State of Connecticut, you are hereby commanded to make due and legal service of this summons and attached complaint.

Address of court clerk (Number, street, town and zip code)

Telephone number of clerk

Return Date (Must be a Tuesday)

123 Hoyt Street, Stamford, CT 06905**(203) 965 - 5308****August 3, 2022****[E]** Judicial District **G.A.** At /City/Town/

Case type code (See list on page 2)

D Housing Session **D** Number: **Stamford**Major: **T** Minor: **50****For the plaintiff(s) enter the appearance of:**

Name and address of attorney, law firm or plaintiff if self-represented (Number, street, town and zip code)

Juris number (if attorney or law firm)

Gregory D. Abt/ABT & ASSOCIATES LLC, 27001 La Paz Rd., Suite 448A, Mission Viejo, CA 92679**300205**

Telephone number

Signature of plaintiff (if self-represented)

(949) 452 - 9446

The attorney or law firm appearing for the plaintiff, or the plaintiff if self-represented, agrees to accept papers (service) electronically in this case under Section 10-13 of the Connecticut Practice Book. r;ix Yes **D** No

E-mail address for delivery of papers under Section 10-13 of the Connecticut Practice Book (if agreed)

gda@abtlaw.occoxmail.com

Parties	Name (Last, First, Middle Initial) and address of each party (Number; street; P.O. Box; town; state; zip; country, If not USA)	
First plaintiff	Name: Giorgio, Ralph, S. Address: 328 Pemberwick Road Greenwich, CT 06831	P-01
Additional plaintiff	Name: Address:	P-02
First defendant	Name: Schwartz, Paul Address: 162 East Ave., 3rd floor, Norwalk, CT 06581	D-01
Additional defendant	Name: Graev, Lawrence Address: 162 East Ave., 3rd floor, Norwalk, CT 06581	D-02
Additional defendant	Name: Milan, John Address: 162 East Ave., 3rd floor, Norwalk, CT 06581	D-03
Additional defendant	Name: Salvatore, Reed Address: 162 East Ave., 3rd floor, Norwalk, CT 06581	D-04
Total number of plaintiffs: one		Total number of defendants: 7
		IRJ Form JD-CV-2 attached for additional parties

Notice to each defendant

- You are being sued.** This is a summons in a lawsuit. The complaint attached states the claims the plaintiff is making against you.
- To receive further notices, you or your attorney must file an *Appearance* (form JD-CL-12) with the clerk at the address above. Generally, it must be filed on or before the second day after the Return Date. The Return Date is not a hearing date. You do not have to come to court on the Return Date unless you receive a separate notice telling you to appear.
- If you or your attorney do not file an *Appearance* on time, a default judgment may be entered against you. You can get an *Appearance* form at the court address above, or on-line at <https://jud.ct.gov/webforms/>.
- If you believe that you have insurance that may cover the claim being made against you in this lawsuit, you should immediately contact your insurance representative. Other actions you may take are described in the Connecticut Practice Book, which may be found in a superior court law library or on-line at <https://www.jud.ct.gov/pb.htm>.
- If you have questions about the summons and complaint, you should talk to an attorney.

The court staff is not allowed to give advice on legal matters.

Date **7-13-2022** Signed (Sign and select proper box) Commissioner of Superior Court Name of person signing **Gregory D. Abt**

If this summons is signed by a Clerk:

- The signing has been done so that the plaintiff(s) will not be denied access to the courts.
- It is the responsibility of the plaintiff(s) to ensure that service is made in the manner provided by law.
- The court staff is not permitted to give any legal advice in connection with any lawsuit.
- The Clerk signing this summons at the request of the plaintiff(s) is not responsible in any way for any errors or omissions in the summons, any allegations contained in the complaint, or the service of the summons or complaint.

For Court Use Only

File Date

I certify I have read and understand the above: Signed (Self-represented plaintiff)

Date

Docket Number

Print arm

Page 1 of 2

Reset Form

JD-CV-2 Rev. 9-12

STATE OF CONNECTICUT
SUPERIOR COURT

Giorgio, Ralph, S.

Schwartz, Paul

Additional Plaintiffs

Name (Last, First, Middle Initial, if individual)	Address (Number, Street, Town and Zip Code)	CODE
		03
		04
		05
		06
		07
		08
		09
		10
		11
		12
		13

Additional Defendants

Name (Last, First, Middle Initial, if individual)	Address (Number, Street, Town and Zip Code)	CODE
Wilson, Sten	162 East Ave. 3rd floor, Norwalk, CT 06581	05
Kamlani, Sanjay	162 East Ave. 3rd floor, Norwalk, CT 06581	06
Federal Tax Authority LLC	162 East Ave. 3rd floor, Norwalk, CT 06581	07
Linares, Art	162 East Ave 3rd floor , Norwalk, CT 06581	08
		09
		10
		11

	12	FOR COURT USE ONLY - File Date
	13	
	14	

Instructions

1. Type or print legibly. If you are a self-represented party, this summons must be signed by a clerk of the court.
2. If there is more than one defendant, make a copy of the summons for each additional defendant. Each defendant must receive a copy of this summons. Each copy of the summons must show who signed the summons and when it was signed. If there are more than two plaintiffs or more than four defendants, complete the Civil Summons Continuation of Parties (form JD-CV-2) and attach it to the original and all copies of the summons.
3. Attach the summons to the complaint, and attach a copy of the summons to each copy of the complaint. Include a copy of the Civil Summons Continuation of Parties form, if applicable.
4. After service has been made by a proper officer, file the original papers and the officer's return of service with the clerk of the court.
5. Use this summons for the case type codes shown below.

Do not use this summons for the following actions:

- | | |
|---|---|
| (a) Family matters (for example divorce, child support, custody, parentage, and visitation matters) | (e) Administrative appeals |
| (b) Any actions or proceedings in which an attachment, garnishment or replevy is sought | (f) Proceedings pertaining to arbitration |
| (c) Applications for change of name | (g) Summary Process (Eviction) actions |
| (d) Probate appeals | (h) Entry and Detainer proceedings |
| | (i) Housing Code Enforcement actions |

Case Type Codes

MAJOR DESCRIPTION	CODE Major/Minor	MINOR DESCRIPTION	MAJOR DESCRIPTION	CODE Major/Minor	MINOR DESCRIPTION
Contracts	C 00 C 10 C20 C 30 C40 C50 C 60 C 90	Construction -All other Construction - State and Local Insurance Policy Specific Performance Collections Uninsured/Underinsured Motorist Coverage Uniform Limited Liability Company Act - C.G.S. 34-243 All other	Property	POO P10 P20 P30 P90	Foreclosure Partition Quiet Title/Discharge of Mortgage or Lien Asset Forfeiture All other
			Torts (Other than Vehicular)	T02 T03 T 11 T 12 T20 T28 T29 TSO T40 TSO T61 T69 T70 T 71 TSO	Defective Premises- Private - Snow or Ice Defective Premises - Private - Other Defective Premises- Public - Snow or Ice Defective Premises - Public - Other Products Liability- Other than Vehicular Malpractice - Medical Malpractice - Legal Malpractice - All other Assault and Battery Defamation Animals - Dog Animals - Other False Arrest Fire Damage All other
Eminent Domain	E00 E10 E20 E30 E90	State Highway Condemnation Redevelopment Condemnation Other State or Municipal Agencies Public Utilities & Gas Transmission Companies All other			
Housing	H 10 H 12 H40 H 50 H 60 H 90	Housing- Return of Security Deposit Housing- Rent and/or Damages Housing- Housing - Audita Querela/Injunction Housing - Administrative Appeal Housing - Municipal Enforcement Housing- All Other			
Miscellaneous	M 00 M 10 M 15 M 20 M 30 M 40 M 50 M 63 M 66 M 68 M 70 M 80 M 83 M 84 M 89 M 90	Injunction Receivership Receivership for Abandoned/Blighted Property Mandamus Habeas Corpus (extradition, release from Penal Institution) Arbitration Declaratory Judgment Bar Discipline Department of Labor Unemployment Compensation Enforcement Bar Discipline - Inactive Status Municipal Ordinance and Regulation Enforcement Foreign Civil Judgments - C.G.S. 52-604 & C.G.S. 50a-30 Small Claims Transfer to Regular Docket Foreign Protective Order CHRO Action in the Public Interest- P.A. 19-93 All other	Vehicular Torts	V01 V04 VOS VOS V09 V10 V20 V30 V40 V90	'Motor Vehicles' - Driver and/or Passenger(s) vs. Driver(s) 'Motor Vehicles' - Pedestrian vs. Driver 'Motor Vehicles' - Property Damage only 'Motor Vehicle' - Products Liability Including Warranty 'Motor Vehicle' - All other Boats Airplanes Railroads Snowmobiles All other 'Motor Vehicles include cars, trucks, motorcycles, and motor scooters.
			Wills, Estates and Trusts	W10 W90	Construction of Wills and Trusts All other

CIVIL SUMMONS
CONTINUATION OF PARTIES
JD-CV-2 Rev. 9-12

STATE OF CONNECTICUT
SUPERIOR COURT

First named Plaintiff (Last, First, Middle Initial)

Giorgio, Ralph, S.

First named Defendant (Last, First, Middle Initial)

Schwartz, Paul

Additional Plaintiffs

Name (Last, First, Middle Initial, if individual)	Address (Number, Street, Town and Zip Code)	CODE
		03
		04
		05
		06
		07
		08
		09
		10
		11
		12
		13

Additional Defendants

Name (Last, First, Middle Initial, if individual)	Address (Number, Street, Town and Zip Code)	CODE
		05
		06
		07
		08
		09
		10
		11

	12	FOR COURT USE ONLY - File Date
	13	
	14	
		Docket number