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U.S. COURT OF APPEALS

AUG 07 2014

IN THE
UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

FILED _____
DOCKETED _____ DATE _____ INITIAL _____

13-35759

Kurt Kanam , Orbie Mullins Appellant

v

Koniag Inc Appellee

3:13-cv-00077-SLG

On Appeal from the United States District Court for the District of Alaska District Court
Docket No 52
Judge Sharon Gleason

**RESPONSE TO BRIEF BY KONIAG INC AND REQUEST FOR AN
EXTENTION OF TIME FOR KONIAG INC'S ACCOUNTING FIRM TO
CONFIRM KONIAG'S FRAUD**

Kurt Kanam and Orbie Mullins

INTRODUCTION

This appeal is the result of the District Court's collaboration and cooperation with an ongoing act of securities fraud.

Sharon Gleason has had many notices of the evidence of securities fraud being committed by Koniag Inc. and rather than uphold her oath of office to protect the American people from fraud she has elected to find the whistle blower of that fraud in contempt.

Sharon Gleason has an insurmountable conflict of interest in this case.

According to Frank Pagano, Koniag Inc's former president Koniag Inc lobbied hard to get Sharon Gleason to be appoint to the Federal bench. Mr. Pagano has said that Koniag rely s on influencing public officials to maintain and protect Koniag's ongoing crimes.

Apparently according to Mr Pagano several shareholders of Koniag Inc have complained about Koniag's fraud and crimes and have been sued and received judgments against them. Mr Pagano states that this is Koniag's strategy to conceal it's crimes.

Please Again!!!! take special notice that Koniag has never mentioned or defended their ongoing crimes against the United States.

Kurt Kanam has asked CPA Phil Garnet to dispute Koniag Inc's audit finical statement which claims Koniag owns 105,000 acres it acquired in a merger agreement. This is the 1980 merger agreement that was subsequently declared fraud. Koniag financial statement is complete criminal fraud. ATTACHMENT A

Koniag Inc's accounting firm KPMG has a duty under their accounting license to investigate Mr Garnet's dispute, Mr Garnet feels strongly that Koniag has concealed from KPMG the fact that it's merger is fraudulent.

When KPMG confirms that Koniag Inc has concealed Koniag's fraud from KPMG, KPMG will withdraw Koniag Inc's audited financial statements, this will make Koniag Inc. ineligible to exist as a corporation. For this reason Appellants request addition time in order to supplement this response.

Kanam and Mulins intend to supplement this response with KPMG's confirmation that Koniag has defrauded KPMG, Koniag's shareholders, the State of Alaska and the people of the United States with a notice that this matter is moot due to Koniag's forfeiting their

ability to exist.

RESPONSE TO KONIAG'S ARGUMENT

This appeal was timely filed and was timely amended. Kanam and Mulins are employed by the Karluk Village which is a Federally recognized government via The Indian Self Determination Act Kurt and Russ are to be treated equally as Federal employees and enjoy the 60 day rule that Koniag Inc complains about.

Koniag's jurisdictional argument hinges on the Alaska Native Settlement Act ACSLA Koniag alleges that it has defrauded the Karluk Native Corporation fair and square and that since it has only stolen the Karluk Native Corporation's assets it is beyond the reach of the Karluk Tribal Court.

The Karluk Village members have victimized by Koniag Inc and endured long term extreme economic hardship due to Koniag's ongoing criminal enterprise and feel that that it is congress's intent that the village achieve self determination via their tribal court.

The Karluk Tribal Council has remedied this situation by reactivating the Karluk Native Corporation and voting to transfer the Karluk Native Corporation's assets to the Karluk Tribal council. ATTACHMENT B

With the Karluk Tribal Council in ownership of the their lands, Koniag Inc's fraudulent merger is now with the Karluk Tribal Council making Koniag Inc in a consensual contractual relationship with Karluk Tribal Council and under the jurisdiction of the Karluk Tribal Court.

The Native Village of Karluk has properly implemented the sever ability clause in ANCLSA and public law 280 to retrocede from public law 280 and therefor return the Native Village of Karluk to "Indian Country" ATTACHMENT C

The Karluk Tribal Court has jurisdiction under the declaratory judgments act to declare the rights of the Native Village of Karluk.

Kanam and Mulins properly filed a cross complaint against Sharon Gleason alleging that Sharon Gleason is aware of securities fraud and has a duty to the American people to prevent a further violation of the false claim act.

PLEASE AGAIN TAKE NOTICE Koniag is in complete agreement that they are in fact violating the false claim act with their continuing securities fraud.

When Kanam and Mulins realized that Sharon Gleason ignored all of the Kanam an

Mullins notices and cross complaint of securities fraud, Kanam and Mullins realized that further response was futile and appealed Sharon Gleason's order to this court.

With the consideration of attachment C and D The Karluk Tribal council has required the beneficiary trust ownership of it's land and by voting to retro cede from public law 280 has obtained exclusive jurisdiction over this matter.

With the anticipated admission of securities fraud by Koniag's accounting firm KPMG Koniag will lack standing to exist.

It is for the above reasons that this court should reverse the injunction against Kanam and Mullins and order the District court to take action to address the admitted and unconverted securities fraud against the American people by Koniag Inc.

Date 8/31/11

Kurt Kanam 

Orbie Mullins 

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July 31, 2014

KPMG:

We are contacting KPMG in behalf of our client Kurt Kanan who is acting in behalf of the Kariuk Tribal Council. Mr. Kanan has given out firm a copy of the Independent Auditor's Report that KPMG issued for the years ending March 31, 2012 and 2011 for Koniag Inc. We note that KPMG issued a standard unqualified audit report for the audited period.

We propose that KPMG in the interests of due diligence consider a modification of the audit report. In December 1980 there was a merger of NU-Nachk pit and Karluk Native Corp into Koniag Inc. On January 6, 1984 there was a judgment (Case No. 3AN -80-8227) rendered against Koniag for violation of the Alaska Securities ACT 45.552201(c). This judgment may call into question the validity of the above referenced merger.

We also include an affidavit by Frank Pagano of October 23, 2013 that questions the validity of the merger. It may be valid for KPMG to review the audit and modify their findings. Certainly if the above mentioned information is accurate all assets of the said merger should possibly be removed from the financial statements. The Management's Discussion and Analysis references that Koniag has interim patent to approximately 105,000 acres of surface estate and 900,000 acres of subsurface estate due to said merger.

We trust with the outstanding reputation of excellence that KPMG enjoys this matter will be diligently cared for. It may be worth considering disclosing the results of the judgment as well as the effects on the financial statements. We are enclosing copies of the said documents for your review.

Sincerely,



Philip S. Garnett CPA

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IN THE UNITED STATES COURT
COURT OF APEALS

Koniag Inc)
v) usca 13-35759
Kanam et al) Affidavit of Mailing
and motion for leave to file a late
breif)

I, Kurt Kanam, make the following under penalty of perjury under the laws of the State of Alaska I make this statement upon my personal knowledge and would be offered by me as testimony at trial. I mailed my response breif to the US apeals court and Jim Thorgenson at 510 L street Suite 500 Anchorage AK 99501 of the same day. I belive it was on or about Agusut 1.

I do not regularly check my mail and just found the attached notice.

I certify the forgoing to be correct and true under penalty of perjury of the laws of Alaska also stated under the authority of 28 USC sec 1746.



Kurt Kanam

AUGUST 28 2014