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UNITED STATES COURT OF APPEALS FOR VETERANS CLAIMS

No. 17-1428(E)

JESUS G. ATILANO, APPELLANT,

v.

DENIS McDONOUGH,
SECRETARY OF VETERANS AFFAIRS, APPELLEE.

Before TOTH, *Judge*.

MEMORANDUM DECISION

*Note: Pursuant to U.S. Vet. App. R. 30(a),
this action may not be cited as precedent.*

TOTH, *Judge*: Before the Court is veteran Jesus G. Atilano's application for attorney fees in the amount of \$54,890.66 under the Equal Access to Justice Act (EAJA), 28 U.S.C. § 2412(d). The Secretary opposes the application on two grounds. First, he asserts that his litigation position was substantially justified and therefore opposes an EAJA award in its entirety. In the alternative, the Secretary challenges the reasonableness of an EAJA award in excess of \$47,184.64. Mr. Atilano disputes the Secretary's contentions both as to substantial justification and the reasonableness of his requested award, except on one minor billing point.¹

There is no dispute that the veteran's counsel worked diligently on his behalf over a number of years and ultimately achieved a favorable outcome in his case; counsel should be commended for this. But the substantial justification inquiry doesn't focus on effort or outcome but simply on whether the Government's position was "reasonable" in the circumstances. *Pierce v. Underwood*, 487 U.S. 552, 565 (1988). After fully considering the parties' pleadings, the course of appellate proceedings, and the relevant law, the Court concludes that the Secretary has persuasively shown

¹ Mr. Atilano's application originally sought \$54,987 in attorney fees and waived all expenses. Application at 1. In reply to the Secretary, he concedes that 0.5 hours of work by one of his attorneys, at a rate of \$192.68 per hour, had been erroneously billed and should be eliminated. EAJA Reply at 4; *see* EAJA Application at 5. That concession results in a deduction of \$96.34 from the original award sought.

that his position—during administrative and judicial phases of litigation—was substantially justified. Therefore, the Court denies the veteran's EAJA application and does not reach the reasonableness of the fees requested.

I. BACKGROUND

Mr. Atilano requested through counsel a Board hearing for the purpose of presenting expert testimony in support of his claim for PTSD and TDIU benefits. *Atilano v. Wilkie*, 31 Vet.App. 272, 277 (2019) (*Atilano I*), *vacated sub nom. Atilano v. McDonough*, 12 F.4th 1375 (Fed. Cir. 2021) (*Atilano II*). On the day of the hearing, in June 2016, counsel and the expert appeared at the Board's offices but the veteran did not, and "the Board member declined to hold the hearing without Mr. Atilano, stating that the claimant's participation was legally required." *Id.* at 277. Although the veteran "didn't want to reschedule a Board hearing contingent on his participation," he "would not withdraw his request for a hearing and wished to preserve for appellate review the propriety of the Board's actions." *Id.* at 277–78.

In the ensuing decision, "the Board first addressed the hearing issue" and cited, among other authorities, 38 C.F.R. §§ 20.700(b) and 20.702(d) (the latter provision presently codified at § 20.704) "for the proposition that a Board hearing generally will not occur when the appellant does not participate and fails to show good cause for his absence in a timely manner." *Id.* at 278; *see also* R. at 13–17 (Board decision of April 18, 2017, discussing caselaw from this Court, the Federal Circuit, and the Supreme Court, as well as policy considerations, to support its interpretation of VA regulations). "The Board further found that no good cause was proffered for why Mr. Atilano did not attend the hearing" and "questioned why counsel didn't request some accommodation so that the veteran could participate (such as videoconferencing from a regional office)." *Atilano I*, 31 Vet.App. at 278. The Board then proceeded to the merits based on the expert's written report and denied the benefits sought.

Mr. Atilano appealed. He argued in this Court that "[t]he language of the statute and the pertinent regulatory provisions clearly indicate that, when requested, provision of a hearing is mandatory and not discretionary"; but he also acknowledged that "it appears to be a novel question of law as to whether an appellant must be present at his or her hearing in order for his or her legal representative to elicit sworn testimony from witnesses before the Board." Appellant's Br. at 15. In response, the Secretary first asserted that "the language of § 7107 seems to contemplate the

personal appearance of an appellant." Secretary's Br. at 8. In any event, even if there was no explicit statutory direction on the question, the Secretary argued, VA regulations cited by the Board—"reasonabl[y] and consistent with the overall statutory scheme"—"clearly and unambiguously direct that, . . . where an appellant fails to personally appear to a scheduled hearing, or where an appellant wishes for his or her representative to personally appear at a hearing without the appellant," the Board "may deny the hearing request if good cause is not shown." *Id.* at 9. And finally, the Secretary contended that Mr. Atilano had not shown good cause in this case.

We concluded that "[t]he Board's reasoning aligns with the plain meaning of the statute and, even if we were to find the statute silent or ambiguous, the Secretary's regulation supports the Board's findings and is a reasonable construction of the statute." *Atilano I*, 31 Vet.App. at 275. Specifically, we held that the text and context of 38 U.S.C. § 7107 "confirm[] that an appellant exercising the right to a Board hearing must participate in that hearing" either "by appearing personally in the presence of the Board member or by participating remotely via video conference or other electronic means"; "there is no provision allowing an appellant to invoke the right to a hearing but decline to participate." *Id.* at 280. For good measure, we further held that, even if the statute was ambiguous on the question of an appellant's participation in a requested Board hearing, "the Secretary's regulations in this area do not allow an appellant to refuse to participate in a hearing under these circumstances and reflect a reasonable construction of section 7107." *Id.* at 281.

Mr. Atilano appealed to the Federal Circuit. There he asserted that our interpretation of the statute was contrary to its plain language. Secretary's EAJA Opposition, Attachment at 21 (veteran's opening Federal Circuit brief). In response, the Secretary argued that *Atilano I*'s interpretation of section 7107 was correct and that, in any event, his regulations reasonably interpret the statute as requiring attendance in some form. EAJA Reply, Attachment at 13 (Secretary's Federal Circuit brief). The Federal Circuit's decision did not definitively interpret section 7107. It held that this Court "erred as a matter of law when it held that 'the plain meaning of the statute's text requires an appellant's in-person or electronic participation.'" *Atilano II*, 12 F.4th at 1381 (quoting *Atilano I*, 31 Vet.App. at 281). "Rather," the court concluded, "the language of § 7107 does not unambiguously require a veteran to be present at his hearing for his legal representative to elicit sworn testimony from witnesses before the Board." *Id.* at 1381–82. Further, the Federal Circuit declined to analyze whether the Secretary's regulations reasonably

interpreted and filled ambiguity or silence in section 7107 and instead remanded the matter to this Court with guidance on how best to undertake that analysis. *Id.* at 1382.

On remand, we concluded that there was "no way to read the Federal Circuit's analysis as anything other than a wholesale repudiation of our reasoning" and that "the letter *and the spirit*" of that court's mandate left us "no practical option but to rule in favor of the veteran and to remand this matter to the Board for further proceedings." *Atilano v. McDonough*, 35 Vet.App. 490, 491–92, 493 (2022) (*Atilano III*). So, that is what we did.² *Id.* at 494.

After mandate issued, Mr. Atilano filed an EAJA application, which the Secretary opposed (in full) on substantial justification grounds and, alternatively (in part) on reasonableness grounds.

II. ANALYSIS

Under EAJA, "a prevailing party in litigation against the government is entitled to recover reasonable attorney fees and expenses 'unless the court finds that the position of the United States was substantially justified or that special circumstances make an award unjust.'" *Patrick v. Shinseki*, 668 F.3d 1325, 1330 (Fed. Cir. 2011) (quoting 28 U.S.C. § 2412(d)(1)(A)). "The government bears the burden of establishing that its position was substantially justified"—that is, "that the government's position was 'justified in substance or in the main,' and had a 'reasonable basis both in law and fact.'" *Id.* (quoting *Pierce v. Underwood*, 487 U.S. 552, 565 (1988)). "The 'position' of the government includes actions taken at the agency level as well as arguments made during litigation." *Id.*

The substantial justification component plays an important role in the balance Congress struck when enacting EAJA. The purpose of EAJA is to "ensure that litigants 'will not be deterred from seeking review of, or defending against, unjustified governmental action because of the expense involved.'" *Id.* (quoting *Scarborough v. Principi*, 541 U.S. 401, 407 (2004)). At the same time, however, EAJA is not "intended to chill the government's right to litigate or to subject the public fisc to added risk of loss when the government chooses to litigate reasonably substantiated positions, whether or not the position later turns out to be wrong." *Stillwell v. Brown*, 6 Vet.App. 291, 303 (1994). The substantial justification standard, which it is the government's burden to

² Neither party contends how, if at all, the supplemental briefing we requested following remand from the Federal Circuit factors into the assessment of whether the Secretary's litigation position was substantially justified. The Court has considered the supplemental briefing, however, and it does not alter the following analysis or conclusion.

satisfy, helps to ensure that the government will not be disincentivized from making "good faith arguments." *Id.*; see *Scarborough v. Principi*, 541 U.S. 401, 415 (2004) ("Congress did not, however, want the 'substantially justified' standard to be read to raise a presumption that the Government position was not substantially justified simply because it lost the case." (quotation marks omitted)).

"The government can establish that its position was substantially justified if it demonstrates that it adopted a reasonable, albeit incorrect, interpretation of a particular statute or regulation." *Patrick*, 668 F.3d at 1330. The Court must consider the totality of the circumstances when assessing whether there was substantial justification for the government's position. *Id.* at 1332. This requires consideration of all "valid issue[s]" and "pertinent factors," *id.* at 1333, such as "merits, conduct, reasons given, and consistency with judicial precedent and VA policy with respect to such position, and action or failure to act," *Lacey v. Wilkie*, 32 Vet.App. 387, 390 (2020). No single factor is dispositive. *Id.*

The Secretary argues that three considerations support the conclusion that his position was substantially justified: (1) the litigated issue was one of first impression, (2) no court determined that the position was contrary to the plain meaning of the law, and (3) the Federal Circuit's decision resulted in a novel and more stringent requirement for adjudication, thereby causing an evolution in VA benefits law. The Court considers each in turn.

A. Novelty of the Legal Issue

First, the Secretary asserts that the issue before the Board and the courts regarding a claimant's required participation in a Board hearing was one of first impression. He avers that he could not find any precedential opinion addressing whether a claimant had to participate personally in a requested Board hearing, much less any authority instructing that participation wasn't required. The Court's own research found none. Mr. Atilano does not dispute this (even though he disputes its significance). See Reply at 5–6. The novelty of the issue at the center of this litigation is a factor that weighs in favor the Secretary's argument that his position was substantially justified. See *Lacey*, 32 Vet.App. at 390; see also *Norris v. SEC*, 695 F.3d 1261, 1265 (Fed. Cir. 2012) ("When the issue is a novel one on which there is little precedent, courts have been reluctant to find the government's position was not substantially justified." (quoting *Schock v. United States*, 254 F.3d 1, 6 (1st Cir. 2001))).

B. Reasonable Legal Basis for Litigation Position

In addition to the novelty of the question, the Secretary contends that his litigating position—that a VA claimant who requests a Board hearing must somehow personally participate in that hearing—had a reasonable basis in law. The two considerations are linked but distinct. After all, even on a disputed issue of first impression the law may clearly indicate the proper resolution of the dispute. For example, it will be difficult to show substantial justification when the government's position is "contrary" to a provision's "plain language and unsupported by its legislative history." *Patrick*, 668 F.3d at 1330–31. But that is not the case here. Both the Board decision and the Secretary's litigation position in court had solid legal foundations.

As an initial matter, the Board concluded that Mr. Atilano had not met his burden to show why a hearing should have been held without him. It cited multiple VA regulations and decisions from this Court, the Federal Circuit, and the Supreme Court, all of which it reasoned supported the general rule that a claimant who requests a Board hearing must—at least, absent some good cause excuse—participate in that hearing. The Board did not discuss section 7107, but its analysis reflected a good-faith application to a novel issue of governing authorities, none of which clearly pointed to a contrary conclusion. *See Stilwell*, 6 Vet.App. at 303; *see also Clemmons v. West*, 206 F.3d 1401, 1403 (Fed. Cir. 2000) (finding no suggestion in precedent that the Secretary's "actions are not substantially justified [simply] because he decided in good faith in a prior case that filing an appeal was not the appropriate course of action").

On appeal in *Atilano I*, we held that "[t]he Board's reasoning aligns with the plain meaning of the statute and, even if we were to find the statute silent or ambiguous, the Secretary's regulation supports the Board's findings and is a reasonable construction of the statute." 31 Vet.App. at 275. On appeal, although the Federal Circuit disagreed with our reading of the statutory text, it did *not* hold that the Secretary's position was contrary to the plain language of the statute. "Rather," the court held only that "the language of § 7107 does not unambiguously require a veteran to be present at his hearing for his legal representative to elicit sworn testimony from witnesses before the Board." *Atilano II*, 12 F.4th at 1381–82; *see id.* at 1382 ("That is all we decide."). "The statute is," the Federal Circuit declared, "at best silent on the point." *Id.* at 1380.

On remand, this Court once again did not find that the statutory language plainly contradicted the Secretary's position. Nor did we resolve whether the Secretary's regulations reasonably interpreted ambiguity or silence in the statutory framework. That is because, even if

"the letter of the Federal Circuit's mandate permit[ed] us to reaffirm our alternative holding that the Secretary, in light of the statute's silence on the matter, promulgated a reasonable regulation requiring a veteran's personal presence (actual or virtual) at a Board hearing," we concluded that "the scope and tone" of the remainder of the Federal Circuit's opinion—which made clear that our reconsideration of the *Chevron* issue "was to occur within specific parameters" consistent with that court's additional comments on the matter—left us no practical option to rule in any way save in the veteran's favor. *Atilano III*, 35 Vet.App. at 493–94. Thus, over the course of litigation, no judicial decision found that the Secretary's position was contrary to the plain language of the relevant statutory or regulatory provisions.

Consideration of legislative history is more mixed. On the one hand, this Court did not directly address the legislative history underlying section 7107. But we did consider the scope and purpose of the statutory hearing right as set forth in judicial decisions that considered—on at least one occasion explicitly—legislative history. Those considerations, in our view, reinforced the obviousness that a claimant's participation in a Board hearing was envisioned and required by Congress. *See Atilano I*, 31 Vet.App. at 282–83 (quoting *Arneson v. Shinseki*, 24 Vet.App. 379, 382 (2011), and *Cook v. Snyder*, 28 Vet.App. 330, 337 (2017)). On the other hand, the Federal Circuit viewed the legislative history underlying the statutory hearing right "as fairly supporting Mr. Atilano's interpretation of the statute to allow a veteran's representative to participate on the claimant's behalf by presenting witness testimony at a Board hearing even if the veteran is too disabled to attend." *Atilano II*, 12 F.4th at 1381. "At a minimum," the court continued, the history did "not support an interpretation that would deny the fundamental right to a hearing to those veterans whose disability is so severe that they cannot attend the hearing." *Id.*

To the extent that the two interpretations of the legislative history conflict, the Federal Circuit's controls over this Court's. But the higher tribunal's reading of the congressional record underlying the hearing right does not support the conclusion that the Agency was *unreasonable* in taking the position that an appellant requesting a Board hearing was obliged to participate in that hearing. The fact that careful statutory analyses undertaken by this Court and the Federal Circuit led to differing conclusions on the same novel legal issue indicates that the question in this case was a "close one." *Felton v. Brown*, 7 Vet.App. 276, 285 (1994).

On balance, then, the Court concludes that the Secretary had a reasonable basis in the law for his litigation position both at the Board and before the judiciary based on the facts of this case.

C. Legal Evolution

The final consideration that the Secretary says shows his position was substantially justified is that "the Federal Circuit's decision in [*Atilano II*] result[ed] in an evolution of VA benefits law that will result in a new and more stringent requirement for adjudication." Secretary's EAJA Opposition at 9. Specifically, he contends, "[p]resenting a live expert witness without the claimant present"—as *Atilano II* and our implementing decision in *Atilano III* require—"is a concept unfamiliar to the Board" and "will force the Board to make significant changes to how it conducts hearings," shifting away from the traditional nonadversarial approach. *Id.* at 10.

In *Stilwell*, we observed that "the evolution of VA benefits law since the creation of this Court that has often resulted in new, different, or more stringent requirements for adjudication." 6 Vet.App. at 303. Applying this consideration to a dispute over an EAJA award following a veteran's successful litigation in a, we concluded that "[t]he Federal Circuit's holding in *Jandreau v. Nicholson*, 492 F.3d 1372 (Fed. Cir. 2009),] constituted an evolution of VA benefits law in a case of first impression" because that court (1) "provided no citation of law for its discussion . . . of the circumstances where lay evidence may be competent to diagnosis certain medical conditions" and (2) extended "the previous legal framework regarding the competency of lay evidence to provide a retrospective medical diagnosis, and thus, evidence of a nexus between a claimed in-service injury and a present disability." *Jandreau v. Shinseki*, 23 Vet.App. 12, 17–18 (2009). In other words, although the Federal Circuit's judgment in *Jandreau* put the specific question to rest, its decision was not telegraphed by earlier decisions from it or this Court. As a result, the Secretary's litigation position "was not contrary to established law at the time" he adopted it and, "[a]t the very least, reasonable minds could differ as to whether" that position was correct. *Id.* at 18.

As the Secretary acknowledges, this consideration doesn't provide the opportunity for "relitigating the merits of the case." Secretary's EAJA Opposition at 10. What's more, the Secretary seems to overstate the extent to which *Atilano II*—whatever procedural changes it causes—is likely to alter the essential nonadversarial nature of Board hearings.

Nevertheless, mindful of the proper scope of the inquiry here, the Court is persuaded by the Secretary's contention that no authority prior to *Atilano II* suggested that the position he adopted before the courts (consistent with the Board's analysis) was unreasonable. The Federal Circuit's analysis in *Atilano II* was more detailed than its analysis in *Jandreau*. In rejecting the

Secretary's litigation position, however, *Atilano II* did not find it clearly contrary to established law. Rather, the decision emphasized the closeness of the legal question, finding section 7107 "more reasonably read" in a different way than advocated by the Secretary, whose position was "inappropriate" in the circumstances. 12 F.4th at 1380–82. True, the Federal Circuit viewed the legislative history "as *fairly supporting* Mr. Atilano's interpretation of the statute to allow a veteran's representative to participate on the claimant's behalf by presenting witness testimony at a Board hearing even if the veteran is too disabled to attend," *id.* at 1381 (emphasis added), but fair support for an alternative interpretation does not mean the Secretary's interpretation was beyond the pale of reasonable legal argument.

Moreover, "common practice" surrounding Board hearings prior to *Atilano II* supports the conclusion that the Secretary's position was substantially justified. *Coleman v. Nicholson*, 21 Vet.App. 386, 388 (2007). The regulatory scheme, as the Secretary argued to the Federal Circuit, was generally understood to "require a veteran to appear in person or forfeit his right to an in-person hearing." *Atilano II*, 12 F.4th at 1379. In particular, the rule at 38 C.F.R. § 20.704(d) (formerly codified at § 20.702(d)) states: "If an appellant . . . fails to appear for a scheduled hearing and a request for postponement has not been received and granted, the case will be processed as though the request for a hearing had been withdrawn." A Lexis search of Board decisions shows countless instances where this rule was enforced against claimants who failed or declined to attend requested hearings.³ It was at the very least reasonable for the Secretary to rely on this unchallenged practice when adopting his litigation position.

In sum this consideration, coupled with the novelty of the issue and the reasonable factual and legal bases of his position, persuades the Court that the Secretary's litigation position was substantially justified in this case.

D. Appellant's Contrary Arguments

Having concluded that the Secretary met his burden of persuasion on the substantial justification issue, the Court's conclusion is not undermined by Mr. Atilano's contrary arguments.

On the novelty of the legal issue in his case, the veteran merely states that "this fact does not by itself or in combination with any other factor render the Secretary's administrative or

³ See, e.g., No. 95-14 421, 1998 BVA LEXIS 757, *3 (Bd. Vet. App. Jan. 13, 1998); No. 00-08-848, 2002 BVA LEXIS 21308, *1-2 (Bd. Vet. App. July 30, 2002); No. 99-21 065, 2007 BVA LEXIS 775, *2 (Bd. Vet. App. Jan. 11, 2007); No. 06-03 879, 2011 BVA LEXIS 21013, *1-2 (Bd. Vet. App. May 31, 2011); No. 11-06 336, 2016 BVA LEXIS 2337, *1 (Bd. Vet. App. Nov. 23, 2016).

litigation positions substantially justified." EAJA Reply at 5–6. He makes an almost verbatim assertion regarding the legal evolution factor. *Accord id.* at 6. These unelaborated statements are not very convincing. Nor is the veteran's contention that the Secretary's litigation position "was directly contrary to the plain language of the controlling statute." *Id.* at 9. As explained above, no court endorsed that conclusion. The Federal Circuit held only that section 7107 "does not unambiguously require a veteran to be present at his hearing for his legal representation to elicit sworn testimony from witnesses before the Board." *Atilano II*, 12 F.4th at 1381–82. That is a determination of what the statute does *not* say. It isn't tantamount to an affirmative determination that the statute "unambiguously does not require a veteran to be present."

Mr. Atilano mainly argues that the Secretary's litigation positions at the Board and before this Court were inconsistent with his position in front of the Federal Circuit. The veteran is not explicit, but he seems to suggest that this inconsistency indicates that the Secretary was not litigating with a good faith belief that his position had a reasonable basis in law and fact.

But the Court does not think it accurate to characterize the Secretary's litigation position as inconsistent over the course of this case. The Board's conclusion was that VA regulations require a claimant to participate in a Board hearing but that a Board member has discretion to allow for testimony from witnesses if good cause had been provided for the claimant's inability to participate. R. at 12–13. Before this Court, the Secretary hewed to the Board's position on the issue, as Mr. Atilano admits. *See* Secretary's Br. at 8–12; EAJA Reply at 7–8. It was Mr. Atilano's opening brief in this Court, however, that eschewed the good cause question and argued that "[t]he Board erred as a matter of law when it held that [he] was not entitled to a hearing to present expert testimony from a medical witness in his absence" because "there is no basis for holding that the Board may decide who may testify or that the Board may, at its discretion, deny the right to a hearing if the appellant is not present." Appellant's Br. at 12; *see also Atilano I*, 31 Vet.App. at 278. This Court duly considered the veteran's reading of the relevant statute and regulations and rejected his arguments. In fact, *Atilano I* noted that the Board cited no authority for the proposition that Board members had discretion to excuse a claimants' nonparticipation in hearings, that the Court could find none, and that exceptional Agency practice did not alter our ability to determine what the law said. 31 Vet.App. at 280 n.5.

On appeal to the Federal Circuit, Mr. Atilano argued that *Atilano I* erred in concluding that a claimant's participation in a requested hearing was legally required. *See generally* Secretary's

EAJA Opposition, Attachment (veteran's Federal Circuit briefs). In response, the Secretary defended *Atilano I* to the Federal Circuit and argued that this Court "correctly interpreted 38 U.S.C. § 7107(b) to require an appellant's participation at a board hearing requested by that appellant." EAJA Reply, Attachment at 13 (Secretary's Federal Circuit brief). The Secretary did not foreground the good cause issue but neither did he abjure it; he simply responded directly to the legal questions framed by Mr. Atilano.

The veteran makes much of the fact that the Secretary, in Mr. Atilano's words, "conceded" at oral argument before the Federal Circuit that his litigation "position was inconsistent with the Secretary's implementing regulations." EAJA Reply at 8. Again, this is not entirely accurate. The Federal Circuit stated that "the government concedes that 38 C.F.R. § 20.700(b) does not require the appellant to personally appear," but recognized that the Secretary "[n]onetheless . . . asserts that other regulatory provisions require a veteran to appear in person or forfeit his right to an in-person hearing and that this represents a reasonable interpretation of § 7107." *Atilano II*, 12 F.4th at 1379 (emphasis added). Thus, it is clear that the Secretary did not make a broad concession of regulatory inconsistency, as Mr. Atilano alleges.

In short, the Secretary's litigating history was not inconsistent over the course of this case and suggests no bad faith or other reason to question his position's reasonable basis in fact and law. Under the totality of the circumstances, his position was substantially justified.

* * *

Because the Secretary's litigation position was substantially justified, Mr. Atilano's EAJA application must be denied. But the Court again stresses that this denial is no reflection on the favorable outcome achieved or the quantity and quality of work expended by his counsel. The Secretary's reading of the law turned out to be wrong in this case, but he had a reasonable basis both in fact and law to support that reading. And in such circumstances, Congress instructed that EAJA fees should not be awarded.

III. CONCLUSION

Accordingly, the December 30, 2022, application for an EAJA award is DENIED.

DATED: November 7, 2023

Copies to:

Sean A. Ravin, Esq.

VA General Counsel (027)