

SUMMARY OF HYBRID PLAN LITIGATION

AGE DISCRIMINATION CASES

Cases are listed below in reverse chronological order. Decided cases are listed first, beginning on page 1. Cases without decision (pending, settled, or otherwise closed) begin on page 9.

NAME	PLAINTIFFS' ATTORNEYS ¹	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
DECIDED CASES					
<i>In re Citigroup Pension Plan ERISA Litigation</i> , No. 05 Civ. 5296, slip. op. (S.D.N.Y. Dec, 12, 2006)	Milberg Weiss Bershad & Schulman LLP: Brad Nelson Friedman (New York, NY)	June 3, 2005	<ul style="list-style-type: none"> • Complaint filed, 05-CV-5296 (S.D.N.Y. 2005). • Motions for summary judgment, as well as supporting and opposing motions, have been filed by both defendants and plaintiffs (Aug. and Sept. 2006). • District court granted plaintiffs' motion for summary judgment. No. 05 Civ. 5296, slip. op. (S.D.N.Y. Dec, 12, 2006). 	Yes.	Yes.
<i>In re J.P. Morgan Chase Cash Balance Litigation</i> , No. 06 Civ. 732(HB), 2006 WL 3063424 (S.D.N.Y. Oct. 30, 2006).	Kirby Mcinerney & Squire, LLP: Andrew Thomas Watt, Joseph A. Weeden, Peter S. Linden (New York, NY) Edgar Pauk (New York, NY) Keller Rohrback LLP: Amy C. Williams-Derry, Derek W. Loeser, Erin M. Riley, Lynn Lincoln Sarko (Seattle, WA)	Jan. 31, 2006	<ul style="list-style-type: none"> • Complaint filed, 1:06cv00732 (S.D.N.Y. 2006). • District court denied defendants' motion to dismiss and held that cash balance plans are age discriminatory. No. 06 Civ. 732(HB), 2006 WL 3063424 (S.D.N.Y. Oct. 30, 2006). • Defendants' motion for certificate of appealability filed Nov. 1, 2006. 	Yes. (Any appeal would be to the U.S. Court of Appeals for the Second Circuit.)	Yes. "Since the statutory language 'attainment of any age' is unambiguous, [the court] joins the courts that conclude that plain language of the anti-discrimination provisions dictate that its prohibitions apply at any age."

¹ Plaintiffs' attorneys are the original filers unless otherwise noted.

AGE DISCRIMINATION CASES

NAME	PLAINTIFFS' ATTORNEYS²	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
<i>Drutis v. Rand McNally & Co. et al.</i> , No. 04-269-KSF, slip. op. (E.D. Ky. Sept. 25, 2006).	Charles William Arnold (Lexington, KY)	Jun. 15, 2004	<ul style="list-style-type: none"> • Complaint filed. No. 04-CV-269 (E.D. Ky. 2004). • District court granted defendants' motion for summary judgment. No. 04-269-KSF, slip. op. (E.D. Ky. Sept. 25, 2006). • Plaintiffs filed a notice of appeal to the U.S. Court of Appeals for the Sixth Circuit (Oct. 25, 2006) (USCA Case No. 06-6380). 	No.	<p>No.</p> <p>Court found that plaintiffs who were younger than age 65 did not have standing to sue. In the alternative, the court found that even if the plaintiffs did have standing to sue, the defendant's cash balance plan was not age discriminatory, rejecting an interpretation of "rate of benefit accrual" for cash balance pension plans as being the same as "accrued benefit." Court granted defendants' motion for summary judgment.</p>

² Plaintiffs' attorneys are the original filers unless otherwise noted.

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ²	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
<i>Laurent v. PriceWaterhouseCoopers, LLP</i> , No. 06 Civ. 2280 (MBM), 2006 WL 2546805 (S.D.N.Y. Sept. 5, 2006).	Gottesdiener Law Firm, PLLC: Eli Gottesdiener, Esq. (Brooklyn, NY)	March 23, 2006	<ul style="list-style-type: none"> Complaint filed, 1:06cv02280 (S.D.N.Y. 2006). District court granted defendants' motion to dismiss plaintiffs' age discrimination claim. No. 06 Civ. 2280 (MBM), 2006 WL 2546805 (S.D.N.Y. Sept. 5, 2006). 	No.	No.
<i>Cooper v. IBM Personal Pension Plan</i> , 274 F. Supp. 2d 1010 (S.D. Ill. 2003), <i>rev'd</i> , 457 F.3d 636 (7th Cir. 2006). Aug. 7, 2006	<p>Hill & Robbins PC: Robert F. Hill, John H. Evans (Denver, CO)</p> <p>Law Offices of William K. Carr: William K. Carr (Denver, CO)</p> <p>Korein, Tillery: Steven A. Katz, Douglas R. Sprong (Swansea, IL)</p> <p>Freeman, Freeman & Salzman: Lee A. Freeman (Chicago, IL) (*Not original filer)</p>	Nov. 1, 1999	<ul style="list-style-type: none"> In holding for the plaintiffs, the district court found that all cash balance and pension equity plans are age discriminatory. 274 F. Supp. 2d 1010 (S.D. Ill. 2003). Under the district court's ruling, retroactive remedy is applicable. 2004 WL 322918 (S.D. Ill. Feb. 12, 2004) (unpublished opinion). U.S. Court of Appeals for the Seventh Circuit reversed the district court's decision, holding that defendant's cash balance plan does not violate ERISA's anti-age discrimination rules. 457 F.3d 636 (7th Cir. 2006). U.S. Court of Appeals for the Seventh Circuit denied plaintiffs' petition for rehearing en banc on Sept. 2, 2006. 	No.	Yes.

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ²	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
<i>Hirt v. Equitable Ret. Plan for Employees, Managers & Agents</i> , 441 F.Supp. 2d 516 (S.D.N.Y. 2006). July 20, 2006	Law Office of Edgar Pauk, Esq; Edgar Pauk (New York, NY)	Aug. 23, 2001	<ul style="list-style-type: none"> Complaint filed. No. 01-CV-7920 (S.D.N.Y. 2001). District court held that defendants' cash balance plan does not discriminate because of age in violation of section 204(b)(1)(H) of ERISA. 441 F.Supp. 2d 516 (S.D.N.Y. 2006). Plaintiffs filed a notice of appeal to the U.S. Court of Appeals on Oct. 11, 2006. Defendants filed a notice of appeal to the U.S. Court of Appeals on Nov. 9, 2006. 	No.	Yes. The district court determined that the age discrimination prohibition contained in section 204(b)(1)(H) of ERISA applies to workers of all ages, but "[t]he compounding of interest does not . . . cause a reduction in the rate of benefit accruals because of the attainment of any age."
<i>Richards v. FleetBoston Financial Corp.</i> , 427 F.Supp.2d 150 (D. Conn. 2006). March 31, 2006	Moukawsher & Walsh: Thomas G. Moukawsher, Ian O. Smith (Hartford, CT)	Sep. 30, 2004	<ul style="list-style-type: none"> Complaint filed, 3:04cv01638 (D. Conn. 2004). District court denied defendants' motion to dismiss plaintiffs' claim that defendant's cash balance plan violates ERISA's anti-age discrimination rules. 427 F.Supp.2d 150 (D. Conn. 2006). Defendants filed motion for reconsideration on March 31, 2006 as it relates to count I (<i>i.e.</i>, motion to reconsider denial of motion to dismiss plaintiffs' age discrimination claim) on Aug. 25, 2006. 	Yes. (Court found that the plaintiff had stated a claim upon which relief may be granted. Motion to dismiss denied.) (Any appeal would be to the U.S. Court of Appeals for the Second Circuit.)	Yes.

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ²	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
			<ul style="list-style-type: none"> Oct. 16, 2006 the district court denied defendants' motion for certificate of appealability or, in the alternative, reconsideration. Case pending. 		
<i>Register v. PNC Financial Services Group, Inc.</i> , No. 04-CV-6097, 2005 WL 3120268 (E.D. Pa. Nov. 21, 2005).	<p>Miler, Faucher & Cafferty LLP: Bryan L. Clobes, Michael S. Tarringer (Philadelphia, PA)</p> <p>Finkelstein, Thompson & Loughran: William P. Butterfield, Hilary K. Ratway (Washington, DC)</p> <p>Weinstein, Kitchenoff & Asher, LLC: Andrea L. Adlam, David H. Weinstein (Philadelphia, PA) (*Not original filer)</p> <p>* Plaintiffs attorneys when originally filed: John F. Innelli (Philadelphia, PA)</p>	Dec. 30, 2004	<ul style="list-style-type: none"> Complaint filed, 04-CV-6097 (E.D. Pa. 2004). District court granted defendants' motion to dismiss plaintiffs' age discrimination claim (plaintiffs failed to state a claim for relief). No. 04-CV-6097, 2005 WL 3120268 (E.D. Pa. Nov. 21, 2005). Plaintiffs filed a notice of appeal on Dec. 16, 2005. (U.S.C.A. 3rd Circuit Case No. 05-5445) U.S.C.A. for the 3rd Circuit has the case "calendared" (tentatively listed for disposition before a specific panel) for December 14, 2006. Oral argument is scheduled for December 14, 2006. 	No.	<p>Yes.</p> <p>"The issue turns on what is meant by the 'rate of an employee's benefit accrual' in ERISA § 204(b)(1)(H)." The court found that the defendants' cash balance plan is not age discriminatory because "the accrual rate should be 'the change in the employee's cash balance account from one year to the next'" and that the "'rate of an employee's benefit accrual' does not necessarily refer to the accrued benefit at age 65." (citing <i>Eaton v. Onan Corp.</i>, 117 F. Supp.2d 812 (S.D. Ind. 200).</p>

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ²	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
<i>Hurlic v. Southern Cal. Gas Co.</i> , No. CV05-5027 R (MANx) (C.D. Cal. Oct. 18, 2005).	Lewis, Feinberg, Renaker & Jackson: Jeffrey Lewis, Vincent Cheng (Oakland, CA) Lieff, Cabraser, Heimann & Bernstein: James Finberg, Steven Tindall (San Francisco, CA)	July 7, 2005	<ul style="list-style-type: none"> Complaint filed, CV05-5027R (C.D. Cal. 2005). On Oct. 18, 2005, District court dismissed, without discussion, plaintiffs' age discrimination claim. Plaintiffs filed a notice of appeal to the U.S. Court of Appeals for the Ninth Circuit (April 21, 2006) (USCA Case No. 06-55599). 	N/A	N/A
<i>Tootle v. ARINC</i> , 222 F.R.D. 88 (D. Md. 2004). June 10, 2004	Law Offices of E. Patrick McDermott LLC: Edward Patrick McDermott, (Annapolis, MD)	April 14, 2003	<ul style="list-style-type: none"> District court denied plaintiffs' motion for class certification and dismissed plaintiffs' age discrimination claim for failure to state a claim upon which relief can be granted. 222 F.R.D. 88 (D. Md. 2004). Case closed – settled in November 2004. 	No.	No. Court noted that “[e]ven if the age discrimination provisions apply to employees prior to normal retirement age, employers should not be forced to calculate accrued benefits under a cash balance plan in terms of an age-65 annuity, as ERISA requires for traditional defined benefit plans.”
<i>Godinez v. CBS Corp.</i> , No. SA CV 01-28-GLT(ANX), 2002 WL 32155542 (C.D. Cal. May 20, 2002), <i>aff'd</i> , 81 Fed. Appx. 949 (9th Cir. 2003). Nov. 21, 2003	Peter Appleton Law Offices: Peter Appleton (Salem, OR)	Jan. 5, 2001	<ul style="list-style-type: none"> Defendants' motion for summary judgment on plaintiffs' age claims granted by the district court. Civ. Act. No. SA CV 01-28-GLT(ANX), 2002 WL 32155542 (C.D. Cal. May 20, 2002). District court's grant of summary judgment for defendants affirmed by the Ninth Circuit Court of Appeals. 81 Fed. Appx. 949 (9th Cir. Nov. 21, 2003). 	No.	Not addressed.

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ²	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
<i>Campbell v. BankBoston N.A.</i> , 206 F. Supp. 2d 70 (D. Mass. 2002), <i>aff'd</i> , 327 F.3d 1 (1st Cir. 2003). March 7, 2003	Robert O. Berger, III (Boston, MA)	Dec. 10, 1999	<ul style="list-style-type: none"> Defendants' motion for summary judgment granted by the district court. 206 F. Supp. 2d 70 (D. Mass. 2002). The First Circuit Court of Appeals affirmed district court's grant of summary judgment for defendants. 327 F.3d 1 (1st Cir. 2003). 	<p>Not conclusive.</p> <p>The court of appeals addressed the ERISA age discrimination provisions, suggesting that cash balance plans are not age discriminatory, but the court did not reach a holding on the issue. The court held that the issue was deemed waived by the plaintiffs because it was not raised before the district court.</p>	<p>Not conclusive.</p> <p>"[T]he ERISA age discrimination provision may not even apply to workers younger than the age of normal retirement."</p>
<i>Engers v. AT&T</i> , 2001 U.S. Dist. LEXIS 25889 (D.N.J. June 6, 2001).	Steven R. Bruce (Washington, DC) Edgar Pauk (New York, NY) Gerald J. Smith (Bridgewater, NJ)	Aug. 5, 1998	<ul style="list-style-type: none"> District court dismissed plaintiffs' age discrimination claims. Civ. Act. No. 98-CV-3660 (NHP) (D.N.J. June 6, 2001). Plaintiffs filed a motion for reconsideration on September 27, 2006 citing a change in controlling law. Defendants filed a brief in opposition of the motion on October 6, 2006. No court decision regarding the motion for reconsideration of plaintiffs' age discrimination claims as of December 06, 2006. District court granted plaintiffs' motion for reconsideration of the first and second claims relating to age discrimination under ADEA 	N/A	No.

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ²	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
			§4(a) and denied plaintiffs' motion for reconsideration of the ninth claim, claiming age discrimination under ADEA §4(i) and ERISA §204(b)(1)(H) (D.N.J. December 12, 2006).		
<i>Eaton v. Onan Corp.</i> , 117 F.Supp.2d 812 (S.D. Ind. 2000). Sept. 9, 2000	Hill & Robbins PC: Robert F. Hill, John H. Evans (Denver, CO) Law Offices of William K. Carr (Denver, CO)	May 19, 1997	<ul style="list-style-type: none"> Defendants' motion for summary judgment on age discrimination claims granted by the district court. 117 F. Supp. 2d 812 (S.D. Ind. 2000). Case has since been settled. 	No.	No. "There are strong indications that Congress did not intend to apply those provisions to the rate of benefit accrual for employees who have not yet reached normal retirement age."
<i>Goldman v. First Nat'l Bank of Boston</i> , 985 F.2d 1113 (1st Cir. 1993). Feb. 18, 1993	Weston, Patrick, Willard & Redding: Denise M. Leydon, (Boston, MA)	May 28, 1991	<ul style="list-style-type: none"> First Circuit Court of Appeals affirmed district court's grant of summary judgment in favor of defendants and rejected plaintiff's age discrimination claim. 985 F.2d 1113 (1st Cir. 1993). 	The defendants' cash balance plan was only incidentally discussed.	Not addressed.

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ³	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
CASES WITHOUT DECISION — PENDING, SETTLED, OR OTHERWISE CLOSED					
<i>Wheeler v. Pension Value Plan for Employees of Boeing Co.</i>	Schlichter, Bogard, et al.: Matthew H. Armstrong, Jerome J. Schlichter (St. Louis, MO)	June 26, 2006	• Complaint filed, 3:06-cv-00500-DRH-PMF (S.D. Ill. 2006).	N/A	N/A
<i>Kritzman v. American Express Retirement Plan</i>	Schiffirin & Barroway, LLP: Edward W. Ciolko, Mark K. Gyandoh, Joseph H. Meltzer (Radnor, PA) Law Offices of Curtis V. Trinko, LLP: Curtis Victor Trinko (New York, NY)	Jan. 11, 2006	• Complaint filed, 06-CV-0233 (S.D.N.Y. 2006).	N/A	N/A
<i>Charles v. PEPCO Holdings, Inc.</i>	Chimicles & Tikellis, LLP: Robert Ray Davis, Pamela S. Tikellis, A. Zachary Naylor, James R. Malone, Jr., Joseph G. Sauder (Wilmington, DE)	Sept. 26, 2005	• Complaint filed, 1:05-cv-00702-SLR (D. Del. 2005).	N/A	N/A

³ Plaintiffs' attorneys are the original filers unless otherwise noted.

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ³	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
<i>Custer v. SNET Pension Plan</i>	<p>Meltzer, Schiffrin & Barroway: Edward W. Ciolko, Joseph A. Weeden, Joseph H. (Radnor, PA)</p> <p>Miller & Shah-Chester: James E. Miller, Sheperd Finkelman (Chester, CT)</p> <p>Moukawsher & Walsh: Thomas G. Moukawsher, (Hartford, CT)</p>	Sept. 14, 2005	<ul style="list-style-type: none"> Complaint filed, 3:05-cv-01444-SRU (D. Conn. 2005). 	N/A	N/A
<i>Finley v. Dun & Bradstreet Corp.</i>	<p>Meites, Mulder, Burger & Mollica: Thomas R. Meites, Paul William Mollica, Michael M. Mulder, Josie Raimond (Chicago, IL)</p> <p>Moukawasher & Walsh: Thomas G. Moukawsher (Hartford, CT)</p>	Sept. 7, 2005	<ul style="list-style-type: none"> Complaint filed, 1:05-cv-05134 (N.D. Ill. 2005). Case transferred to the U.S. District Court for the District of New Jersey on March 30, 2006. 	N/A	N/A
<i>Tomlinson v. El Paso Corp.</i>	Roseman & Kazmierski LLC: Barry Douglas Roseman (Denver, CO)	Dec. 29, 2004	<ul style="list-style-type: none"> Complaint filed, 1:04-cv-02686-WM-OES (D. Colo. 2004). Case pending (statements, motion for leave to file reply, and discovery requests filed as late as Nov. 2006). 	N/A	N/A

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ³	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
	Stephen R. Bruce Law Offices: Stephen R. Bruce (Washington, DC)				
<i>Gain v. BFI</i>	Korein, Tillery, LLC: Steven Katz, Doug Sprong (St. Louis, MO) Hill & Robbins PC: Robert F. Hill, John H. Evans (Denver, CO) Law Offices of William K. Carr (Denver, CO)	Aug. 3, 2004	<ul style="list-style-type: none"> Complaint filed, No. 04-541 MJR (S.D. Ill. 2004). Case closed Oct. 26, 2004. (Plaintiff filed notice of voluntary dismissal on Oct. 22, 2004.) 	N/A	N/A
<i>Pothier v. Bank of America</i>	Gottesdiener Law Firm: Eli Gottesdiener (Brooklyn, NY and Washington, DC) Garlitz & Williamson PLLC: F. Lane Williamson, Thomas D. Garlitz (Charlotte, NC) (*Not original filer)	June 30, 2004 Transfer filed on June 9, 2005 (3:05cv00238)	<ul style="list-style-type: none"> Complaint filed, No. 04-458 GPM (S.D. Ill. 2004). Case transferred to the U.S. District Court for the Western District of North Carolina on May 16, 2005 (No. 3:05cv00238). 	N/A	N/A
<i>Walker et al. v. Monsanto</i>	Stueve, Siegel et al.: Eric L. Dirks, Norman E. Siegel, Todd M. McGuire, Patrick J. Stueve (Kansas City, MO)	Jun. 23, 2004	<ul style="list-style-type: none"> Complaint filed, No. 04-436-DRH (S.D. Ill. 2004). Case consolidated with three other related class actions on September 1, 2006. (<i>Hammond v. Solutia, Inc.</i>, 	N/A	N/A

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ³	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
	(*Not original filer) Rex Carr Law Firm: Michael B. Marker (East St. Louis, MO) Schlichter, Bogard et al.: Matthew H. Armstrong, Jerome J. Schlichter (*Not original filer) (St. Louis, MO) *Attorney for plaintiffs when complaint was originally filed: Girard Gibbs & De Bartolomeo LLP: Dan Girard, Jonathan Levine (San Francisco, CA)		<i>Employees' Pension Plan</i> , Civil No. 06-139-DRH (S.D. Ill. filed Feb. 15, 2006); <i>Davis v. Solutia, Inc., Employees' Pension Plan</i> , Civil No. 05-736-DRH (S.D. Ill. filed Oct. 12, 2005); and <i>Donaldson v. Pharmacia Pension Plan</i> , Civil No. 06-3-DRH (S.D. Ill. filed Jan. 3, 2006).		
<i>Wells v. Gannett</i>	Hill & Robbins PC: Robert F. Hill, John H. Evans, (Denver, CO)	Dec. 31, 2003	<ul style="list-style-type: none"> Complaint filed, No. 03-M-2671 (D. Colo. 2003). District court denied defendants' motion to dismiss on March 22, 2005. <p>*The order denying defendants' motion to dismiss is not published and is also not available through Pacer. The case is still pending.</p>	N/A	N/A
<i>Amara v. CIGNA</i>	Zeisler & Zeisler: Jeffrey M. Skarz	Dec. 19, 2001	<ul style="list-style-type: none"> Plaintiffs' motion to certify class granted by the district court on 	N/A	N/A

AGE DISCRIMINATION CASES					
NAME	PLAINTIFFS' ATTORNEYS ³	DATE FILED	HISTORY	CASH BALANCE PLANS AGE DISCRIMINATORY?	AGE RULES APPLICABLE BEFORE NORMAL RETIREMENT AGE?
	(Bridgport, CT)		<p>Dec. 20, 2002. No. 3:01-CV-2361, 2002 WL 31993224 (D. Conn. Dec. 20, 2002).</p> <ul style="list-style-type: none"> Bench trial set to begin Jan. 24, 2007. 		
<i>Aull v. Cavalcade</i>	<p>Hill & Robbins PC: John Hathaway Evans, Jr., Robert F. Hill (Denver, CO)</p> <p>William K. Carr (Denver, CO)</p>	Mar. 15, 1996	<ul style="list-style-type: none"> Complaint filed, No. 96-D-628 (D. Col. 1996). Case settled in 1999. 	N/A	N/A

IRS CIRCULAR 230 NOTICE: Any tax advice contained in this document was not intended or written by Davis & Harman LLP to be used, and cannot be used by the recipient or any other person, for the purpose of avoiding any Internal Revenue Code penalties that may be imposed on such person. Recipients of this document should seek advice based on their particular circumstances from an independent tax advisor.