

SUPREME COURT OF THE STATE OF NEW YORK
FOR THE COUNTY OF NEW YORK

THE STATE OF NEW YORK *ex rel.*
SARRAF GENTILE LLP *et al.*,

Plaintiff,

-against-

FANATICS, INC., *et al.*,

Defendants.

Index No. 100371/2017

STIPULATION AND SETTLEMENT AGREEMENT

This Stipulation and Settlement Agreement (“Agreement”) is entered into among the State of New York (the “State”), defendant Fanatics, Inc. (“Fanatics”) and its affiliates, Fanatics Retail Group Concessions, LLC (fka Fanatics Retail Group Concessions, Inc.), Fanatics Retail Group Fulfillment, LLC (fka Fanatics Retail Group Fulfillment Inc.), Fanatics Retail Group North, LLC (fka Fanatics Retail Group North, Inc.), and Fanatics Retail Group (Dreams), LLC (formerly known as Fanatics Retail Group (Dreams), Inc.) (collectively “Defendants”),¹ and relators Sarraf Gentile LLP and Matthew Hurst (the “Relators”), through their authorized representatives. The above-named parties are hereinafter collectively referred to as “the Parties.”

PREAMBLE

WHEREAS, on or about March 27, 2017, Relators filed a *qui tam* action (the “Action”) captioned *State of New York ex rel. Sarraf Gentile LLP and Matthew Hurst v. Fanatics, Inc, et al.*, Index No. 100371/2017, pursuant to the New York False Claims Act, N.Y. State Finance Law §§ 187 *et seq.* (“NYFCA”), alleging that Defendants knowingly made, used, or caused to be

¹ Fanatics represents that these are the correct names of the relevant Fanatics affiliates named as Defendants in the caption.

made or used, false statements or records that were material to Defendants' obligation to pay or transmit money to the State; and

WHEREAS, the Office of the Attorney General thereafter commenced an investigation in connection with the allegations of the Action; and

WHEREAS, as a result of that investigation, the State contends that it has certain civil claims against Defendants under the NYFCA; and

WHEREAS, Defendants have agreed to settle the Action and the allegations contained therein to avoid the time, expense, uncertainty, and distraction of litigation, and the Office of the Attorney General has agreed to accept the terms of the Agreement and discontinue its investigation in connection with the allegations in the Action; and

WHEREAS, this Agreement is made in compromise of disputed claims and is neither an admission of liability by Defendants nor a concession by the State that its claims are not well founded; and

WHEREAS, Relators claim entitlement under State Fin. Law § 190(6) to a share of the proceeds of this Agreement and to Relators' reasonable expenses and costs.

NOW THEREFORE, in consideration of the mutual promises and obligations of the Agreement, the Parties agree fully and finally to settle this Action pursuant to the Terms and Conditions below:

FINDINGS

1. The Office of the Attorney General makes the following findings:
2. Fanatics, Inc. ("Fanatics") is a Delaware corporation with its principal place of business in Jacksonville, Florida. Fanatics and/or its subsidiaries are in the business of, among other things, selling licensed sports merchandise, including memorabilia, on the Internet. Fanatics Retail Group Concessions, LLC, Fanatics Retail Group Fulfillment, LLC, Fanatics

Retail Group North, LLC, and Fanatics Retail Group (Dreams), LLC are affiliates of Fanatics.

3. In October 2012, one of Fanatics' subsidiaries established sales and use tax nexus with New York State and, subsequently, it collected and remitted New York sales tax to the State.

4. When Fanatics first established nexus with New York, Fanatics used a tax computation system that applied a single sales tax rate for transactions. This system did not account for varying local sales tax rates or exemptions from tax.

5. In September 2012, Fanatics signed an agreement with a third-party provider of software and information services for tax, outlining a multi-phase process to install, configure, and test a new sales and use tax service. This new tax service applied specific state and local sales and use tax rates and rules. In 2013, Fanatics implemented and launched the new tax computation system.

6. While Fanatics was implementing and integrating this new software, Fanatics also developed a back-up solution (the "Back-Up Table") in the event that the new third-party tax service stalled or failed. The Back-Up Table applied a single statewide sales tax rate, and did not account for local sales tax rates or exemptions from tax for particular items. The Back-Up Table's default sales tax rate for New York State changed over time. New York was initially assigned a 4% sales tax rate. In July 2013, the New York default rate was set to zero. The rate remained at zero until November 2015, when it changed back to 4%. The single tax rate did not always reflect applicable local sales tax and, for certain purchases where no exemptions were applicable, sometimes did not reflect applicable State sales tax. As a result of the third-party tax service periodically stalling or failing, some transactions defaulted to the Back-Up Table, and, for certain of those transactions, Fanatics undercollected applicable New York state and local sales taxes.

7. In September 2014, Fanatics was aware that its new tax collection system periodically failed, that the Back-Up Table took over during these times, and that the Back-Up Table's ability to calculate the correct amount of tax was limited.

8. In 2014, Fanatics began to address the Back-Up Table's issues but did not fully correct issues until December 2017.

9. As a result of the new tax service periodically stalling or failing, some transactions defaulted to the Back-Up Table's sales tax rate, causing Fanatics to periodically undercollect from customers and underpay New York state and local sales tax by nearly \$1.4 million, and causing sales tax returns to be filed with the State that understated Fanatics' taxable sales.

10. Fanatics disclosed to the Office of the Attorney General that it has already paid the New York State Department of Taxation and Finance \$1,795,808 for taxes owed, interest and penalties, for sales tax undercollections resulting from the Back-Up Table for the time period of September 2014 through August 2017 – specifically, \$1,587,342 for the time period of September 2014 through August 2017, and \$208,466 for the time period of September 2014 through February 2015.

11. The conduct described in the foregoing Paragraphs 4 through 9 is hereinafter referred to as the "Covered Conduct."

12. Defendants neither admit nor deny the Covered Conduct.

TERMS AND CONDITIONS

Settlement Amount

13. Fanatics will pay the sum of one million five hundred and eight thousand four hundred and sixty-six dollars (\$1,508,466.00) in U.S. dollars (the "Settlement Amount") to resolve the Action and the Office of the Attorney General's investigation. This amount

represents the restitution, damages, and penalties being recovered by the State, the Relators' share, *i.e.*, the share to which the Relators are entitled under New York State Finance Law § 190(6), as well as the State's attorney's fees and costs. Fanatics will be deemed to have already paid two hundred and eight thousand four hundred and sixty-six dollars (\$208,466.00) of the Settlement Amount, an amount that Fanatics disclosed to the Attorney General that it paid in May 2019 to the Department of Taxation and Finance for taxes owed.

14. The Settlement Amount is divided into two portions: a portion paid to the State ("State's Share"), and a portion paid to the Relators ("Relators' Share"). The Relators' Share is the portion to which the Relators are entitled under New York State Finance Law § 190(6).

15. Within thirty (30) calendar days of the Effective Date (defined below) of this Agreement, Defendants agree to pay the State's Share in the sum of eight hundred and thirty-five thousand, six hundred and twenty-nine dollars (\$835,629) in U.S. dollars. Such payment will be made by wire transfer pursuant to instructions provided by the Office of the Attorney General. In addition, within thirty (30) calendar days of this Agreement, the Defendants agree to pay the Relators' Share of the Settlement Amount in the sum of four hundred and sixty-four thousand, three hundred and seventy-one dollars (\$464,371) in U.S. dollars. Such payment shall be made through electronic transfer to a trust account for Relators, through Relators' counsel, in accordance with written instructions to be provided by Relators' counsel.

16. The State and Fanatics agree that, for purposes of I.R.C. § 162(f), two hundred and eight thousand four hundred and sixty-six dollars (\$208,466) of the Settlement Amount paid constitutes restitution to the State within the meaning of I.R.C. § 162(f)(2).

17. Defendants agree that they will not claim, assert, or apply for a tax deduction or tax credit on any New York State or New York City tax return for any portion of the amount due under this Agreement.

18. In consideration of the obligations of Defendants as set forth in this Agreement, within thirty (30) days after payment of the Relators' Share and State's Share as described in Paragraph 15, Relators and the State shall file, pursuant to CPLR 3217(a), a Notice of Discontinuance of the Action, subject to the exceptions set forth in this Agreement. The dismissal shall be with prejudice.

Releases

19. Subject to the exceptions in the next Paragraph, in consideration of the obligations of Defendants set forth in this Agreement, conditioned upon the full payment by Defendants of the Settlement Amount and subject to Paragraph 27 herein (concerning bankruptcy proceedings commenced within ninety-one (91) days of the Effective Date of this Agreement or any payment to the State under the Agreement, whichever is later), the State releases Defendants and their respective heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, from any civil claim or administrative monetary claim the State has or may have for the Covered Conduct under the New York False Claims Act, N.Y. State Fin. Law §§ 187 *et seq*, or any other law.

20. Notwithstanding any term of this Agreement, the State specifically does not release any person or entity from any of the following liabilities:

- a. Any civil, criminal, or administrative liability arising under state or municipal tax laws;
- b. Any criminal liability;
- c. Any civil liability that Defendants have or may have under any state statute, regulation, or rule not covered by this Agreement;
- d. Any liability to the State (or its agencies) for any conduct other than the Covered

Conduct;

- e. Any liability based upon such obligations as are created by this Agreement;
- f. Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services;
- g. Any liability for personal injury or property damage arising from the Covered Conduct;
- h. Any liability for failure to deliver goods or services due; and
- i. Any civil or administrative liability of individuals, except as provided for herein.

21. In consideration of the obligations of Defendants in this Agreement, conditioned upon the full payment by Defendants of the Settlement Amount, Relators, for themselves, and for their heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, fully and finally release Defendants and their respective heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns from any civil monetary claim Relators have asserted, could have asserted, or may assert in the future against Defendants or their respective heirs, personal representatives, legal representatives, successors, attorneys, agents or assigns, on behalf of the State or any local governments within the State related to the Covered Conduct under the New York False Claims Act, or any claim for redress on behalf of themselves or their heirs, personal representatives, legal representatives, successors, attorneys, agents, and assigns, pursuant to N.Y. State Fin. Law §§ 187 *et seq.*; provided, however, that nothing in this Agreement shall preclude Relators from seeking to recover their expenses or attorney's fees and costs from Defendants, pursuant to N.Y. State Fin. Law § 190 or from seeking redress pursuant to N.Y. State Fin. Law § 191.

22. Defendants, for themselves and their respective heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, fully and finally release the State,

its agencies, officers, employees, servants, attorneys, and agents from any claims (including claims for attorney's fees, costs, and expenses of every kind and however denominated) that Defendants have asserted, could have asserted, or may assert in the future against the State, its agencies, officers, employees, servants, attorneys, agents and assigns, related to the Covered Conduct and the State's investigation and prosecution thereof, including any claim Defendants may have against the State under New York State tax secrecy law, including but not limited to N.Y. Tax Law § 1146, concerning Defendants' confidential tax information.

23. Defendants for themselves and their respective heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns fully and finally release Relators, their heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns from any claims (including claims for attorney's fees, costs, and expenses of every kind and however denominated) that Defendants have asserted, could have asserted, or may assert in the future against the Relators, their heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, related to the Covered Conduct and Relators' and the State's investigations and prosecution concerning the Action.

24. The Relators, for themselves individually, and for their heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, fully and finally release the State, its agencies, officers, employees, servants, attorneys, and agents from any claims (including claims for attorney's fees, costs, and expenses of every kind and however denominated) that Relators have asserted, could have asserted, or may assert in the future against the State, arising out of the filing of the Action or from any other claim for a share of the settlement proceeds. Relators accept the payment described in Paragraph 15 in full settlement of any claims Relators may have against the State under this Agreement or as a result of the Action. This Agreement does not resolve or in any manner affect any claims the State has or may have

against Relators arising under State tax laws, or any claims arising under this Agreement.

25. Relators, and each of their respective heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, agree not to object to this Agreement and agree and confirm that this Agreement is fair, adequate, and reasonable pursuant to New York State Finance Law § 190(5)(b)(ii).

26. The State has agreed to the terms of this Agreement based on, among other things, the representations made to the Office of the Attorney General by Defendants and their counsel. To the extent that any material representations are later found to be inaccurate or misleading, this Agreement is voidable by the Office of the Attorney General in its sole discretion. No representation, inducement, promise, understanding, condition, or warranty not set forth in this Agreement has been made to or relied upon by Defendants in agreeing to this Agreement. Defendants acknowledge that they have entered this Agreement freely and voluntarily and upon due deliberation with the advice of counsel.

Bankruptcy and Non-Payment

27. If within ninety-one (91) days of the Effective Date of this Agreement or of any payment made under this Agreement, Defendants or a third party commence any case, proceeding, or other action under any law relating to bankruptcy, insolvency, reorganization, or relief of debtors (a) seeking to have any order for relief of their debts, or seeking to adjudicate Defendants as bankrupt or insolvent; or (b) seeking appointment of a receiver, trustee, custodian, or other similar official for Defendants or for all or any substantial part of their assets, Defendants agree as follows:

- a. Defendants' obligations under this Agreement may not be avoided pursuant to 11 U.S.C. § 547, and Defendants shall not argue or otherwise take the position in any such case, proceeding, or action that: (i) their obligations under this Agreement

may be avoided under 11 U.S.C. § 547; (ii) they were insolvent at the time this Agreement was entered into, or became insolvent as a result of the payment of the Settlement Amount; or (iii) the mutual promises, covenants, and obligations set forth in this Agreement do not constitute a contemporaneous exchange for new value given to Defendants.

- b. If Defendants' obligations under this Agreement are avoided for any reason, including, but not limited to, through the exercise of a trustee's avoidance powers under the Bankruptcy Code, the State, at its sole option, may rescind the releases in this Agreement insofar as it affects the State and bring any civil and/or administrative claim, action, or proceeding against Defendants for the claims that would otherwise be covered by the releases provided above, and Defendants agree that (i) any such claims, actions, or proceedings brought by the State are not subject to an "automatic stay" pursuant to 11 U.S.C. § 362(a) as a result of the action, case, or proceedings described in the first clause of this Paragraph, and Defendants shall not argue or otherwise contend that the State's claims, actions, or proceedings are subject to an automatic stay; (ii) they shall not plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any such civil or administrative claims, actions, or proceedings that are brought by the State within 60 calendar days of written notification to Defendants that the releases have been rescinded pursuant to this Paragraph, except to the extent such defenses were available on the Effective Date of the Agreement; and (iii) the State has a valid claim against Defendants in the amount of treble damages plus penalties under the New York False Claims Act, and may pursue its claim in the case, action, or proceeding referenced in the first

clause of this Paragraph, as well as in any other case, action, or proceeding.

- c. Defendants acknowledge that their agreements in this Paragraph are provided in exchange for valuable consideration provided in this Agreement.

28. In the event of the failure by Defendants to make any or all payments of the Settlement Amount, including the State's Share and the Relators' Share, when due according to Paragraph 15, the State will provide written notice of the non-payment to the Defendants. Such notice shall be given to the person and address designated in Paragraph 40 by (i) delivery in person, (ii) a nationally recognized next-day courier service, or (iii) first class, registered or certified mail, postage prepaid. Notice so given shall be effective upon (i) receipt, or (ii) on the fifth (5th) day following mailing, whichever occurs first. Defendants shall have an opportunity to pay the unpaid balance within five (5) business days from the effective date of the notice. If Defendants fail to pay the overdue unpaid balance of their payment obligations under this Agreement within five (5) business days from the effective date of the notice of non-payment ("Default"), the State, in its sole discretion, may declare or do any or all of the following, or may exercise, without limitation, any remedies available under law, including:

- a. The State may declare the entire Settlement Amount, less any payments already made, immediately due and payable, with unpaid amounts bearing the Default rate of interest at the interest rate set forth in New York Civil Practice Law and Rules § 5004 beginning as of the date of Default until payment of the remaining Settlement Amount is made in full; and/or
- b. Pursue all available remedies to enforce this Agreement and remedy violations of this Agreement. In the event of a Default as described above, Defendants agree not to contest any action to enforce this Agreement or any other collection action undertaken by the State pursuant to this Paragraph or pursuant to law, and

Defendants agree to pay the State, without limitation, all reasonable costs of collection and enforcement of this Agreement, including attorney's fees, expenses and court costs; and/or

- c. Rescind its agreement to this Agreement as to Defendants and reinstitute an action or actions against Defendants in this Court. In the event the State reinstitutes such action, Defendants: (1) expressly agree not to plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel or similar theories, to any civil or administrative claims which (i) are filed by the State after the written notification to Defendants of Default, and (ii) relate to the Covered Conduct, and (2) further waive and will not assert any defenses Defendants may have to any civil or administrative action relating to the Covered Conduct.

29. In the event of the failure by Defendants to make any or all payments of the Relators' Share when due according to Paragraph 15, the Relators will provide written notice of the non-payment to Defendants. Such notice shall be given to the person and address designated in Paragraph 40 by (i) delivery in person, (ii) a nationally recognized next day courier service, or (iii) first class, registered or certified mail, postage prepaid. Notice so given shall be effective upon (i) receipt, or (ii) on the fifth (5th) day following mailing, whichever occurs first.

Defendants shall have an opportunity to pay the unpaid balance within five (5) business days from the effective date of the notice. If Defendants fail to pay the overdue unpaid balance of their payment obligations for the Relators' Share under this Agreement within five (5) business days from the effective date of the notice of non-payment ("Relators' Share Default"), the Relators, in their sole discretion, may declare or do any or all of the following:

- a. The Relators may declare the entire Relators' Share, less any payments already made, immediately due and payable, with unpaid amounts bearing the Default

rate of interest at the interest rate set forth in New York Civil Practice Law and Rules § 5004 beginning as of the date of Relators' Share Default until payment of the remaining Relators' Share is made in full; and/or

- b. Institute an action or actions against Defendants in this Court to collect the unpaid amounts of the Relators' Share plus applicable interest. Defendants agree not to contest any action to enforce this Agreement with respect to the Relators' Share or any other collection action undertaken by the Relators pursuant to this Paragraph, and Defendants agree to pay the Relators all reasonable costs of collection and enforcement of this Agreement, including attorney's fees and expenses.

Additional Terms

30. Defendants represent and warrant, through the signatures below, that the terms and conditions of this Agreement are duly approved, and that execution of this Agreement is duly authorized.

31. The undersigned counsel and any other signatories represent and warrant that they are fully authorized to execute this Agreement on behalf of the persons and entities indicated below. Defendants agree to waive, in any proceeding, any claim, argument, or defense that any or all of the Defendants are not bound by the signatures below.

32. Defendants shall not take any action or make any statement denying, directly or indirectly, the propriety of this Agreement or expressing the view that this Agreement is without factual basis. Nothing in this Paragraph affects Defendants' testimonial obligations or their right to take legal or factual positions in defense of litigation or other legal proceedings to which the State is not a party.

33. This Agreement is not intended for use by any third party in any other proceeding.

34. This Agreement and all its terms shall be construed as if mutually drafted with no

presumption of any type against any party that may be found to have been the drafter.

35. Except as provided in Paragraphs 28 and 29 above, each Party shall bear its own legal and other costs incurred in connection with this matter.

36. This Agreement constitutes the complete agreement between and among the Parties, and may not be amended except by an instrument in writing signed on behalf of all the Parties to this Agreement.

37. This Agreement shall be binding on and inure to the benefit of the Parties to this Agreement and their respective successors and assigns, provided that no Party, other than the Office of the Attorney General, may assign, delegate, or otherwise transfer any of its rights or obligations under this Agreement without the prior written consent of the Office of the Attorney General.

38. In the event that any one or more of the provisions contained in this Agreement, other than provisions concerning payment and release, shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision of this Agreement.

39. Any failure by the State to insist upon the strict performance by Defendants and/or Relators of any of the provisions of this Agreement shall not be deemed a waiver of any of the provisions hereof, and the State, notwithstanding such failure, shall have the right thereafter to insist upon the strict performance of any and all of the provisions of this Agreement to be performed by the Relators and/or Defendants. Any failure by Relators to insist upon the strict performance by Defendants of any of the provisions of this Agreement shall not be deemed a waiver of any of the provisions hereof, and Relators, notwithstanding such failure, shall have the right thereafter to insist upon the strict performance of any and all of the provisions of this Agreement to be performed the Defendants.

40. All communications from any Party concerning the subject matter of this Agreement shall be addressed as follows:

If to the State of New York: Laura Jereski
Assistant Attorney General
Office of the New York Attorney General
Taxpayer Protection Bureau
28 Liberty Street, 21st Floor
New York, NY 10271
(212) 416-6012

If to Relators: Sarraf Gentile LLP
10 Bond Street
Suite 212
Great Neck, New York 11021
(516) 699-8890

If to Defendants: Martha B. Stolley, Esq.
Morgan Lewis & Bockius LLP
101 Park Avenue
New York, New York 10178
(212) 309-6858

41. Except for written notices of Defendants' non-payment issued by the State or Relator, the sending and receipt of which shall be governed by the provisions in Paragraphs 28 and 29 respectively, all communications from any Party to another Party concerning this Agreement shall be sent by United States mail with return receipt requested or overnight delivery service with signature required to the signatory counsel for each Party, unless such communications are sent by email and a reply is written without objection to the electronic means of communication.

42. In any subsequent investigation, civil action, or proceeding by the State to enforce this Agreement, or for violations of the Agreement, Defendants expressly agree and acknowledge that any statute of limitations or other time-related defenses are tolled from and after the effective date of this Agreement, and that the State may use statements, documents or

other materials produced or provided by the Defendants prior to or after the effective date of this Agreement.

43. If a court of competent jurisdiction determines that Defendants have breached this Agreement, other than by failing to pay amounts owed under the Agreement, the remedy for which is described in Paragraphs 28 and 29, Defendants shall pay to the Office of the Attorney General and/or to Relators the cost, if any, of obtaining such determination and of enforcing this Agreement, including, without limitation, legal fees, expenses, and court costs.

44. Any headings, titles and subtitles contained in this Agreement are solely for the purpose of reference, are not part of the agreement of the Parties, and shall not in any way affect the meaning or interpretation of this Agreement.

45. This Agreement shall be governed by the laws of the State of New York without regard to any conflict of laws principles. The Parties agree that the exclusive jurisdiction and venue for any dispute arising between and among the Parties under this Agreement will be the Supreme Court of the State of New York, New York County.

46. This Agreement is effective on the date of signature of the last signatory of the Agreement (the "Effective Date"). Facsimiles and .pdfs of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

47. This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

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IN WITNESS WHEREOF, the Agreement is executed by the Parties hereto.

THE STATE OF NEW YORK

LETITIA JAMES
New York State Attorney General

Dated: October 6, 2021 ___


BY:  _____
Laura Jereski

Assistant Attorney General
Office of the New York Attorney General
Taxpayer Protection Bureau
28 Liberty Street, 21st Floor
New York, New York 10271
(212) 416-8943

THE RELATORS

SARRAF GENTILE LLP and
MATTHEW HURST

Dated: 10/4/21

By: 
Sarraff Gentile LLP

10 Bond Street
Suite 212
Great Neck, New York 11021
(516) 699-8890

THE DEFENDANTS

Dated: _____

FANATICS, INC.

By:  _____

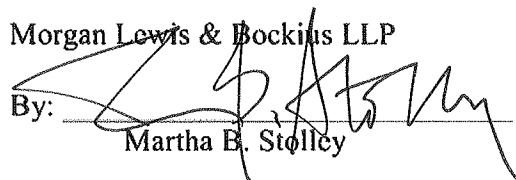
Michener Chandler
Chief Financial Officer
Fanatics, Inc.

8100 Nations Way
Jacksonville, FL 32256
(904) 421-8193

On behalf of Fanatics, Inc. and all other
named Defendants – Fanatics Retail Group
Concessions, LLC, Fanatics Retail Group
Fulfillment, LLC, Fanatics Retail Group
North, LLC, and Fanatics Retail Group
(Dreams), LLC.

Dated: 10.05.21

Morgan Lewis & Bockius LLP

By:  _____
Martha B. Stolley

101 Park Avenue
New York, New York 10178
(212) 309-6858

Attorneys for Defendants