4-20-1990

No. 84-3040 Defendant's Proposed Findings of Fact on Remedial Issues

United States District Court for the District of Columbia

4/20/90

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ANN B. HOPKINS, Plaintiff, v. PRICE WATERHOUSE, Defendant.	)	Civil Action No. 84-3040 (GAG)

DEFENDANT'S PROPOSED FINDINGS
OF FACT ON REMEDIAL ISSUES

1. Plaintiff is a management consultant who specializes in diagnosing and solving problems in the area of "big computer systems." 1990 Tr. at 35.1/ Plaintiff was employed in that capacity in Price Waterhouse's Office of Government Services ("OGS") in Washington, D.C., from August 1978 to January 1984. Def. Ex. 4; 1990 Tr. at 31.

2. Plaintiff was informed in late March 1983 that her candidacy for partnership in the Price Waterhouse firm would be deferred, or "held," for one year. 1990 Tr. at 29.

3. In April 1983, shortly after learning that her partnership candidacy had been placed on hold, plaintiff met with the Chairman and Senior Partner of Price Waterhouse, Joseph E. Connor, to discuss the reasons for the firm's decision to defer plaintiff's partnership candidacy and her future prospects at the firm. 1985 Deposition of Joseph E.

1/ The transcript of the February 28, 1990-March 1, 1990 trial on remand shall be cited herein as "1990 Tr.," and the transcript of the March 1985 trial shall be cited at "1985 Tr."

Connor ("1985 Connor Dep.") at 38. In that conversation, Mr. Connor discussed with plaintiff her problems in dealing with subordinates and colleagues and, in particular, conveyed his disappointment that many of the most serious criticisms of plaintiff came from partners that he regarded highly, who were generally viewed as "balanced graders," and who "represented a formidable aggregation of partners whose standing with rest of the partners and with the Policy Board was very high." Id. at 57. Mr. Connor stressed the need for plaintiff to come to terms with and resolve her interpersonal deficiencies. He urged her to attempt to improve her method of working with others in the coming year, id. at 58, and emphasized that the firm's decision to defer plaintiff's partnership candidacy did not end her chances of becoming a partner, and, indeed, that "frequently a very high percentage of holds came in the next year."2/ Id. at 54.

4. A few days after her meeting with Mr. Connor, plaintiff discussed her conversation with Mr. Connor with an OGS partner in the Washington, D.C. office who had supported plaintiff's 1983 partnership candidacy. 1985 Tr. at 387. The record reflects that plaintiff materially misrepresented the substance of her conversation with Mr. Connor in this conversation, implying that Mr. Connor had disparaged those

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2/ Eighty percent (16 out of 20) of the candidates held in 1983 (plaintiff's year) were eventually admitted to the partnership. Def. Ex. 69.

partners who did not support plaintiff's partnership candidacy and that he had intimated that those who did not support plaintiff the next year would be risking damage to their relationship with him. See 1985 Tr. at 387-88, 410-11.

5. This incident led the partner with whom plaintiff had this conversation to withdraw his support of plaintiff's 1984 partnership candidacy.3/ The decision of this partner and another partner to oppose plaintiff's candidacy resulted in OGS's decision not to repropose plaintiff for partnership in 1984. 618 F. Supp. 1109, 1115 (D.D.C. 1985). This decision was not tainted by any consideration of plaintiff's gender. 618 F. Supp. at 1115. Plaintiff's own conduct, as described above, caused the OGS decision not to repropose her for partnership.

6. On August 6, 1983, plaintiff was informed that OGS had decided not to repropose her for partnership in 1984. 1990 Tr. at 29.

7. After the August 1983 decision not to repropose plaintiff, she was informed that OGS would again consider proposing her for partnership the following year, Def. Ex. 48, and that she still had a "slim chance" to be made a partner. 1985 Tr. at 112. She was also informed that she could continue

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3/ This partner testified to other difficulties that he encountered with plaintiff after the 1983 hold decision involving her inability to deal with colleagues in an acceptable fashion. 1985 Tr. at 388-89, 410.

at Price Waterhouse as a senior manager. Id. See also 1990 Tr. at 30.

8. Plaintiff voluntarily submitted her resignation from Price Waterhouse in December 1983. 1990 Tr. at 31-32. Her resignation was accepted on January 17, 1984. Id.

9. Plaintiff's contract with Price Waterhouse required plaintiff to give Price Waterhouse three months notice of her intent to resign and gave Price Waterhouse the right to accept plaintiff's resignation immediately and terminate the contract, provided it paid compensation to plaintiff for the duration of the three-month notice period. Def. Ex. 4; 1990 Tr. at 32. Plaintiff actually was given a separation payment of $37,812.61, the equivalent of approximately five months pay, when the firm exercised its option to accept plaintiff's resignation in January 1984 and terminate the contract. 1990 Tr. at 32; Def. Ex. 56.

10. At the time of her resignation, plaintiff was earning $70,000 per year at Price Waterhouse. 1990 Tr. at 33. After the March 1983 hold decision, plaintiff had several employment options with other firms that would have paid $70,000-$90,000 a year. 1985 Tr. at 115. Plaintiff did not pursue these options then or after she resigned from Price Waterhouse. See 1990 Tr. at 34.

11. Prior to her resignation, plaintiff made no effort to find a position at another accounting/consulting firm similar to the position she sought at Price Waterhouse. 1990 Tr. at 33.

12. Plaintiff did not ask the Price Waterhouse firm for assistance in finding a new position. 1990 Tr. at 70.

13. Prior to leaving Price Waterhouse, plaintiff determined to start her own consulting business and informed colleagues of that decision on the day of her departure. 1990 Tr. at 33; id. at 15. She decided to "devote [her] time and energy to developing" her own management consulting business rather than seeking a partnership or similar position at another consulting firm. Id. at 15.

14. Plaintiff viewed the so-called "Big Eight" accounting firms as the only organizations that could provide opportunities and compensation similar to the opportunities and compensation she had sought at Price Waterhouse. 1990 Tr. at 38, 39; Pl. Pretrial Br. on Remedy at 12 (filed Jan. 17, 1990). Yet she viewed pursuing opportunities at such firms as a "secondary set of activities" and made no effort to contact any other Big Eight firm except for Touche Ross. 1990 Tr. at 48-49. Her "energy and . . . time and. . . focus was on [her] own practice." Id. at 19.

15. Plaintiff had been an employee at Touche Ross prior to her employment at Price Waterhouse. Plaintiff had been a well regarded management consultant at Touche Ross. 1990 Tr. at 179.

16. William Beach, the Director of Touche Ross's management consulting practice from 1976 to 1987,4/ testified that in 1984 plaintiff contacted him regarding the availability of consulting positions at Touche Ross. 1990 Tr. at 179. Mr. Beach testified that, when plaintiff raised the subject of her returning to Touche Ross, he indicated that it was likely that she would be able to return to Touche Ross as a manager and that she would probably have been able to be on a "relatively fast [partnership] track." Id. at 179-81. Plaintiff rejected this possibility and abruptly walked out of the meeting. Id.

17. There was no reason why plaintiff could not have returned to Touche Ross as a manager and, had she performed satisfactorily, become a partner in a relatively short period of time. 1990 Tr. at 181. Plaintiff's failure to make partner at Price Waterhouse in 1983-84 would not have been a disqualifying factor in Touche Ross's consideration of plaintiff for a consulting position. Id. at 182. Nor would her age or the fact that plaintiff had filed a lawsuit against Price Waterhouse. Id. at 182-83.

18. Plaintiff did not formally apply for a management consulting position at any consulting or accounting firm. 1990 Tr. at 48, 61-62. See also id. at 48.

4/ In 1989 Touche Ross merged with another accounting firm, Deloitte, Haskins & Sells. Mr. Beach is now a principal in the new entity, Deloitte & Touche. 1990 Tr. at 175.

19. Plaintiff simply "was not interested" in a position at American Management Systems, Price Waterhouse's principal competitor for government services contracts relating to large computer systems. 1990 Tr. at 53-55.

20. Plaintiff rejected the opportunity to start a consulting practice at the accounting firm of Aaronson, Fetridge, Weigle & Stern when she was approached in that regard in 1987. 1990 Tr. at 55-56.

21. Plaintiff similarly declined Pinkerton Computer Consultants' offer of a management consulting position in 1987. 1990 Tr. at 50.

22. In 1988, because she could not "deal with the ups and downs of workload and cash flow" that an independent consulting practice entails, plaintiff became an employee of the International Bank for Reconstruction and Development, commonly known as the World Bank. 1990 Tr. at 25-26, 62. She presently holds the position of Senior Budget and Policy Review Officer at a gross salary of $92,500 a year. Id. at 12.

23. Neither plaintiff's independent consulting nor her work at the World Bank has involved the kind of significant or sustained large systems consulting that plaintiff had done at Price Waterhouse or Touche Ross. See 1990 Tr. at 17, 247-48. Nor do they constitute positions comparable or "substantially equivalent" to a Price Waterhouse partnership. Plaintiff's independent consulting business was a new and speculative enterprise and provided limited opportunities to

take full advantage of her big systems expertise. 1990 Tr. at 25-26, 334-36. Furthermore, plaintiff's budget officer position at the World Bank is different in kind than a partnership in a major private consulting or accounting firm, and does not provide similar responsibilities, opportunities or risks. Indeed, the World Bank compensates plaintiff on a schedule that is "very similar to the U.S. federal government's civil service pay system," based upon grade and step increases. 1990 Tr. at 136.

24. Price Waterhouse introduced the testimony of Joseph E. Connor, who was Chairman and Senior Partner of Price Waterhouse U.S. Firm from 1978 to 1988 and presently serves as Chairman of Price Waterhouse World Firm. 1990 Tr. at 227. During the period plaintiff worked in the OGS office, Mr. Connor had oversight responsibility for that office. It was the only office whose partner-in-charge reported directly to Mr. Connor when he was Chairman of the firm. 1985 Connor Dep. at 5-6. Mr. Connor was personally involved in a major State Department project in which plaintiff also was involved and was therefore familiar with plaintiff's skills as a big systems management consultant. Id. at 23-27; see also 1990 Tr. at 247.

25. Mr. Connor participated in and agreed with the Policy Board's 1983 decision to defer plaintiff's partnership candidacy even though he was plaintiff's "most vociferous proponent" on the Policy Board. Id.

26. Based upon plaintiff's professional experience since she left Price Waterhouse, Mr. Connor does not believe that plaintiff could perform as a Price Waterhouse partner today. 1990 Tr. at 247. Based on plaintiff's description of her experience as an independent consultant and World Bank budget officer, plaintiff would not be in a position to handle the complexity and size of the firm's computer system projects. Id. at 247-48.

27. Requiring admission of plaintiff as a partner would be disruptive and impractical because of plaintiff's deficiencies technically and in her ability to deal with colleagues and subordinates and because she would have been forced on the partnership despite conduct that provided "ample" justification for her failure to be advanced to partnership in 1983. 1990 Tr. at 249-50; see 618 F. Supp. at 1114.

28. Although plaintiff testified that she still would like to be made a Price Waterhouse partner, 1990 Tr. at 6-7, she has not demonstrated that such relief is practical or appropriate in this case.

29. Plaintiff also has requested monetary relief in the form of back pay for the period July 1, 1983 through June 30, 1989, and, as an alternative to admission as a partner, "front pay," including retirement benefits, for the period July 1, 1989 "to her life expectancy in 2025." Pl. Ex. A3. Because Price Waterhouse has met its burden of demonstrating that plaintiff failed to take reasonable steps to mitigate damages,

even if plaintiff had established liability, the Court would find that plaintiff's monetary recovery in this case must be much more limited in scope.

30. Plaintiff could have remained as a senior manager at Price Waterhouse and received significantly higher compensation than she received from her consulting business or the World Bank. Approximately 19 Price Waterhouse senior managers presently earn in excess of $150,000 per year. 1990 Tr. at 214.

31. In 1984, there was a demand for management consultants in plaintiff's area of expertise at Big Eight accounting firms, large independent consulting firms and within divisions of companies. 1990 Tr. at 285. The national and Washington D.C. job markets for persons in the field of management consulting, including the large computer system specialty area of plaintiff, have grown dramatically since then. Id. at 280-81.

32. Consulting firms and companies place a premium on maturity, experience, project management ability, and business development skills; plaintiff's previous experience at Touche Ross and Price Waterhouse would have been a distinct advantage in her search for a new position. 1990 Tr. at 282; id. at 288-89.

33. Based upon the testimony of an expert in the employment opportunities available in plaintiff's field during the years 1983 and thereafter, in January 1984 plaintiff could

have found a comparable position at or above her Price Waterhouse salary of $70,000 in three to six months. 1990 Tr. at 284. See also id. at 304-06, 331-32.

34. In addition to Big Eight accounting firms, plaintiff could have sought employment at approximately "50 very large consulting firms, most of whom have large systems . . . consulting businesses." 1990 Tr. at 289. At least 30 of those firms have offices in the Washington, D.C. area. Id. There are many specialized systems consulting firms for whom plaintiff could have worked including large vendors of software and hardware. Id.

35. Touche Ross expressed specific interest in plaintiff (1990 Tr. at 178-81) and other Big Eight firms such as Arthur Andersen and Peat Marwick & Mitchell as well as major management consulting firms like Booz Allen were looking for persons with plaintiff's skills in 1984. Id. at 286. Such firms were paying $80,000 and up for experienced systems consultants; consulting practices were growing and industry was installing larger and more complex computers systems. Id. at 287.

36. Plaintiff could have obtained such a position in 1984 and, had she performed successfully, she would likely be making close to $200,000 today. 1990 Tr. at 287.

37. Plaintiff's failure to make partner at Price Waterhouse would not significantly have hindered her efforts to find a comparable new position. 1990 Tr. at 287-88. It would

not have precluded executive recruiters from attempting to place plaintiff. Id. at 288. It is understood within the industry that partnership selection involves many factors and firms look at an individual's talents and circumstances and do not reject or discount an individual simply because an applicant did not become a partner at a Big Eight firm. Id. at 287-88.

38. The mere fact that plaintiff filed a lawsuit against Price Waterhouse would not have been a significant obstacle to plaintiff's efforts to find a satisfactory position. 1990 Tr. at 288, 291.

39. Plaintiff's age in 1984 would not have been a disadvantage in her efforts to seek employment comparable to the position she sought at Price Waterhouse. 1990 Tr. at 288-89; id. at 309.

40. There is great mobility in the accounting profession and senior staff are able to move from one firm to another with relative ease. See Def. Ex. A7; 1990 Tr. at 224, 320. A survey conducted by Price Waterhouse of its offices5/ in 1987 revealed that, during the period 1980-87, many Price Waterhouse employees (both male and female) whose partnership

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5/ Plaintiff mistakenly characterizes this as a "survey of all senior professionals who left its employ in the period 1980-87." Pl. Proposed Findings ¶ 5(d). However, Price Waterhouse merely attempted to identify instances of employees who had left the firm and become partners of other firms. 1990 Tr. at 207-08. The survey was not intended to be and was not represented to be comprehensive.

candidacies had not borne fruit, as well employees who were not even nominated for partnership, were able to leave Price Waterhouse and become partners at other Big Eight accounting firms. See Def. Ex. A7; 1990 Tr. at 183-85, 192-225. This evidence demonstrates that comparable positions were available for plaintiff.

41. Plaintiff's efforts to find a suitable position with a major consulting firm were deficient. 1990 Tr. at 307. Plaintiff failed to seek to find a new position through executive search organizations. Id. The ordinary practice is to send letters and resumes to such organizations, which amass a data bank from which to search for individuals to fill positions for their clients. Id. at 303-05; id. at 294-95. Plaintiff should have sent resumes and letters to 200 or more executive search firms if she was interested in positions nationwide (id. at 302, 307), and 50 to 60 if she was looking in Washington D.C. only. Id. at 302.

42. Plaintiff testified that she sent letters and resumes to no more than four executive recruiters. She was not able to produce documentation of any such contacts. 1990 Tr. at 61.

43. Had plaintiff been made a Price Waterhouse partner, she would have been subject to being transferred to a different city. Price Waterhouse partners are regularly requested to transfer to a new office location, and are expected to do so. 1990 Tr. at 239-41. One-third of each new partnership class is required to transfer. Id. at 242.

44. Although plaintiff stated that she was willing to relocate to another city after she left Price Waterhouse, 1990 Tr. at 62-63, she did not interview with potential employers in any city outside of Washington, D.C. Id. at 62.

45. Plaintiff's direct contact with potential employers was "wholly inadequate." 1990 Tr. at 307. A person in plaintiff's position should have started with a list of 30 to 50 contacts and attempted to expand that network as her job search continued. Id. at 308. Plaintiff failed to take such steps.

46. Plaintiff's failure to apply for a position at any of the major firms in her area of expertise cannot be viewed as a reasonable attempt to minimize her losses.

47. The senior manager and partner compensation levels at other major accounting and consulting firms are and were comparable to compensation levels for similar positions at Price Waterhouse. See 1990 Tr. at 186, 194-95, 205, 268, 285-87.

48. Plaintiff's expert economist assumed that Price Waterhouse would have paid plaintiff more than double what any other firm or employer would pay. 1990 Tr. at 144-45; id. at 322-23. However, that assumption was not based upon any research or understanding of the availability of comparable positions for plaintiff once she left Price Waterhouse in 1984. Id. at 144-45. It would be extremely rare for one firm to place a value on the services of an individual that so

greatly exceeds the individual's value in the marketplace. Id. at 323.

49. While plaintiff of course had the option to try another type of endeavor, she cannot reasonably expect Price Waterhouse to subsidize her for the differential resulting from the lower compensation to be expected as a sole proprietor or salaried employee in a civil service type position. The Court finds the assumption that plaintiff's self-employment income and her income from the World Bank was "the best she [could] do," 1990 Tr. at 144-45, to be unreasonable. See id. at 322-23. Had plaintiff exercised reasonable diligence, she could have obtained a consulting position that offered opportunities and compensation comparable to a Price Waterhouse partnership by June 30, 1984. Thus, assuming Price Waterhouse is liable under Title VII, plaintiff's monetary recovery must be limited to the difference between the income of a beginning Price Waterhouse partner and the amount plaintiff actually earned for the period July 1, 1983 through June 30, 1984.

50. The appropriate interest rate to be applied to any award of back pay is 5.6%. 1990 Tr. at 341.

51. As a matter of policy and equity, front pay should not be awarded for any period longer than the amount of time necessary for plaintiff to find employment at a comparable compensation level. Front pay should not be a sinecure. Moreover, providing plaintiff with lifetime partnership income would serve as a continuing disincentive to plaintiff to obtain

a position in the future that provides opportunities for advancement and compensation similar to a partnership at the Price Waterhouse firm. In addition, plaintiff testified that she believes she is presently qualified to perform as a partner at any other Big Eight firm, 1990 Tr. at 75, and if plaintiff did seek and obtain a position more lucrative than the one she now holds, she would be put in a better position than she would have enjoyed had she been made a partner in Price Waterhouse in 1983. Such a result is directly antithetical to the remedial goals of Title VII.

52. Even if plaintiff had taken reasonable steps to mitigate, the Court finds that her projections of front pay were highly speculative and too uncertain to permit an award of front pay in this case.

53. In projecting the future profitability of Price Waterhouse, plaintiff's expert did not conduct any inquiry into the economic future of the accounting profession, 1990 Tr. at 127-28, 150, although he acknowledged the "uncertainty about the accounting industry . . . as a whole." Id. at 128. However, the Court accepts Mr. Connor's testimony that changes in the profession in recent years have made the business environment extremely risky, unpredictable, and uncertain. Id. at 256-61. See also id. at 348-49.

54. The Price Waterhouse partner share value has increased only about 5.4% since 1984 (approximately 1% a year). Plaintiff's expert's projection of a 34.8% share value

increase in the first 5 years of the 1990's is unsupportable. Id. at 164-66, 348-49. See Def. Ex. A18.

55. Plaintiff's expert also assumed that, if plaintiff had made partner in 1983, she would have stayed with the firm for 21 years, until she retired at age 60 in 2004. Pl. Ex. A3. However, he offered no explanation for this assumption, 1990 Tr. at 113-14, and admitted that this assumption was "not based on any specific information." Id. at 116; id. at 146-47. Plaintiff did not testify that she would have remained with Price Waterhouse for the duration of her career and the Court has no reason to believe that she would have done so. In fact, 10 of the 47 partners in plaintiff's class of 1983 have already left the firm. Id. at 215. Furthermore, the partner attrition rate at Price Waterhouse has increased steadily over the last decade. Id.

56. Partner compensation is directly related to share allocation. 1990 Tr. at 237. Shares are allocated each year on the basis of the results of a yearly partner performance review process. If a partner is not performing to expected levels, shares will be allocated accordingly; if a partner has a serious technical, productivity or other problem, such as an "inability to relate to clients, to staff," shares may be reduced or the partner might be asked to leave the firm. Id. at 239.

57. Based upon the foregoing, the Court finds that it is unreasonable to assume plaintiff would have remained with

the firm for 21 years and it would be highly speculative and improper to require Price Waterhouse to pay plaintiff "front pay" based on that assumption.

58. Price Waterhouse presently has in effect two alternative retiring partner agreements; a "fixed income" agreement, Def. Ex. A3, and a "variable profit-sharing" agreement. Def. Ex. A2; see 1990 Tr. at 150.

59. The retirement benefits under both agreements are unvested and unfunded. 1990 Tr. at 255-56. Thus, if a partner leaves the firm prior to age 55, that partner is entitled to no benefits. Id. at 256. In addition, if the firm becomes insolvent, no benefits are paid to retired partners. Id. Furthermore, the aggregate retirement benefits that can be paid in any one year are limited to 15% of that year's profits. See Def. Ex. A2-A3.

60. These elements add significant uncertainties to any calculation of retirement benefits, yet plaintiff's expert failed to take then into account in estimating such benefits. And retirement benefits account for more than 50% of the undiscounted losses projected by plaintiff's expert. See 1990 Tr. at 150-60.

61. Plaintiff's front pay calculations assume she would have chosen the variable retirement benefits because, based upon plaintiff's projections, they would have been significantly more valuable than the fixed benefits. 1990 Tr. at 152. However, the projections of the variable benefits are

inherently more speculative, requiring predictions of the future profitability of Price Waterhouse until 2025, as opposed to 2004 using the fixed benefits alternative. Id. at 156. Furthermore, partners who choose the fixed benefits are afforded more freedom to continue working for other firms and companies once they leave Price Waterhouse than individuals who choose the variable benefits. Def. Ex. A2-A3; 1990 Tr. at 153. The fixed benefits also afford greater certainty to the partner than the variable. Id. at 246. And an increasing number of partners have in fact chosen fixed, rather than variable, benefits. Id. at 244-45.

62. Plaintiff did not establish with sufficient certainty that she would have remained at Price Waterhouse until retirement at age 60 or what, if any, retirement benefits she would have received if she had made partner in 1983.

63. In discounting plaintiff's projected future losses to present value, plaintiff's expert used a nontaxable interest rate of 5.8%. 1990 Tr. at 142. The Court finds that this 5.8% discount rate is unjustifiably low and inappropriate. The current nontaxable interest rate is 7.2% and it averaged over 9% during the 1980's. Indeed, plaintiff's expert applied these much higher interest rates to adjust plaintiff's back pay award, but not to discount the projections of future losses. Id. at 149, 340-41. Moreover, given the substantial uncertainties in the accounting profession, the unlimited personal liability of partners and the difficulty of

obtaining insurance to cover the firm's potential liabilities (1990 Tr. at 245-46, 256-61), even these higher interest rates for risk free investments appear too low. No reasonable investor would purchase the right to the future income stream of a Price Waterhouse partner in light of these risks unless a substantially higher rate of interest was applied to the investment. See 1990 Tr. at 346-48. Plaintiff has failed to provide the Court with a reasonably certain discounted figure for future projections of partnership income.

64. The plaintiff's front pay calculations do not allow the Court to determine with reasonable certainty the amount or present value of any future losses.

65. Price Waterhouse has taken action to ensure that partnership decisions are made on a fair and equitable basis and in a nondiscriminatory atmosphere. 1990 Tr. at 254-55. Because the firm has itself already acted to cure any defective elements in its partner selection process, and because plaintiff has offered no evidence of the kind of historical, callous and intentional discrimination that justifies injunctive or affirmative relief, the Court finds that it is unnecessary to exercise any form of continuing supervision over the partnership. Moreover, the Court has declined to grant specific relief, such as partnership admission; therefore, plaintiff's request for an injunction regulating the firm in the future is moot.

DATED: April 20, 1990

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that I caused a copy of the foregoing Defendant's Proposed Findings of Fact on Remedial Issues to be served by hand delivery this 20th day of April 1990, upon James H. Heller, Esq., Kator, Scott & Heller, 1275 K Street, N.W., Suite 950, Washington, D.C. 20006.

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