UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

COX ENTERPRISES, INC., a Delaware corporation, Plaintiff, vs. NEWS-JOURNAL CORPORATION, a Florida corporation, HERBERT M. DAVIDSON, JR., MARC L. DAVIDSON, JULIA DAVIDSON TRUILO, JONATHAN KANEY, JR., DAVID KENDALL, ROBERT TRUILO, GEORGIA KANEY, and PMV, INC., a Florida corporation, Defendants.	)	CASE NO.: 6:04-CV-698-JA-DAB

THE PENSION BENEFIT GUARANTY CORPORATION'S
RESPONSE AND MEMORANDUM OF LAW IN OPPOSITION
TO COX ENTERPRISES, INC.'S MOTION TO COMPEL

Cox Enterprises, Inc. ("Cox") seeks to compel discovery against the Pension Benefit Guaranty Corporation ("PBGC") concerning the members of News-Journal Corporation's ("NJC") "controlled group,"[1] as defined in the Employee Retirement Income Security Act of 1974, *as amended* ("ERISA"). ERISA provides PBGC with joint and several claims against NJC and each member of NJC's controlled group for, *inter alia*, the unfunded benefit liabilities of the Pension Plan of News-Journal Corporation (the "Pension Plan"). Cox argues that it is entitled to discovery about whether PBGC must pursue other members of NJC's controlled group to satisfy its claims, and whether PBGC's claims against NJC should be reduced by the net worth of the

[1] A group of trades or business under common control, referred to as a "controlled group," includes, for example, a parent and its 80% owned subsidiaries. *See* 29 U.S.C. § 1301(a)(14)(A), (B); 26 U.S.C. § 414(b), (c); 26 C.F.R. §§ 1.414(b)-1, 1.414(c)-1, 1.414(c)-2.

controlled-group members. But joint and several liability means that PBGC can pursue any liable entity, including NJC, for the entire liability, at PBGC's option. Thus, the foundation of Cox's motion – that PBGC can be required to pursue other controlled-group members first – is contrary to the plain meaning of ERISA. Accordingly, the Motion should be denied.

BACKGROUND

A. Statutory Background and PBGC's Claims.

PBGC is the United States government agency that administers the pension insurance program created by Title IV of the ERISA.[2] When a covered plan terminates, PBGC guarantees the payment of basic pension benefits up to statutory limits using its insurance funds.[3] PBGC's insurance funds come from four sources: insurance premiums paid by employers, assets in terminated pension plans, recoveries from employers of terminated plans, and investment income.[4]

Upon termination of a pension plan covered by Title IV of ERISA, certain liabilities arise. The plan sponsor and each member of its controlled group become jointly and severally liable to PBGC for the amount of the plan's unfunded benefit liabilities, plus interest as of the plan's termination date.[5] The amount of a pension plan's unfunded benefit liabilities equals the

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[2] *See* 29 U.S.C. §§ 1301-1461.

[3] *See* 29 U.S.C. §§ 1322, 1361.

[4] *See* 29 U.S.C. § 1305(b)(1).

[5] *See* 29 U.S.C. § 1362(a), (b)(1)(A).

value of the benefit liabilities[6] as of the plan's termination date minus the current value of the pension plan's assets.[7]

Separate from PBGC's claim for a plan's unfunded benefit liabilities, ERISA and the Internal Revenue Code hold the plan sponsor and its controlled-group members jointly and severally liable to contribute to the plan pursuant to statutory minimum funding standards.[8] If PBGC becomes statutory trustee of the plan after termination, on behalf of the plan, it collects any amounts owed to the plan, including any unpaid contributions.[9] Additionally, the plan sponsor and each member of its controlled group are jointly and severally liable for statutory premiums owed to PBGC.[10] If the plan terminates under certain conditions, this premium liability includes a termination premium payable at the rate of $1,250 per plan participant per year, for three years.[11]

B. The Parties' Discovery Requests.

On June 11, 2013, the Court held a status hearing to discuss the remaining issues in this case. At that hearing, the Court referenced the open issue of the amount of PBGC's claims against NJC, and scheduled an evidentiary hearing for November 7, 2013. The Court and the parties also discussed the need for limited discovery about the amount of PBGC's claims. After

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[6] "'Benefit liabilities' means the benefits of employees and their beneficiaries under the [pension] plan . . . ." 29 U.S.C. § 1301(a)(16).

[7] 29 U.S.C. § 1301(a)(18); 29 C.F.R. §§ 4044.41-.75.

[8] *See* 29 U.S.C. § 1082(b); 26 U.S.C. § 412(b).

[9] *See* 29 U.S.C. § 1362(c).

[10] *See* 29 U.S.C. § 1307(e).

[11] *See* 29 U.S.C. § 1306(a)(7); *see also PBGC v. Oneida Ltd.*, 562 F.3d 154, 157 (2d Cir.), *cert denied*, 130 S. Ct. 1022 (2009).

the hearing, the Court entered an order providing the parties until September 30, 2013 "to engage in limited discovery [. . . concerning, in relevant part,] the issues of the amount of the claim(s) of the Pension Benefit Guaranty Corporation"[12]

On July 1, 2013, Cox sent its first set of interrogatories and first request for production of documents to PBGC. In those requests, Cox sought documents and information concerning the calculation of PBGC's claims and PBGC's negotiations with the Receiver. Cox also included multiple interrogatories and document requests concerning the members of NJC's controlled group, communications between PBGC and the controlled-group members, PBGC's decisions on whether it may pursue claims against the controlled-group members, and information about the controlled-group members' net worth (the "Disputed Requests").[13]

PBGC timely served its responses and objections to Cox's initial discovery requests.[14] PBGC also provided Cox with about 5,200 pages of responsive documents, including documents concerning the calculation of PBGC's claims against NJC and PBGC's negotiations with the Receiver. Because the Disputed Requests have no relevance whatsoever to the amount of PBGC's claims against NJC, PBGC objected to those requests.

ARGUMENT

Federal Rule of Civil Procedure 26 provides that "[u]nless otherwise limited by court order, the scope of discovery is as follows: Parties may obtain discovery regarding any nonprivileged matter that is relevant to any party's claim or defense . . . ."[15] Although broad,

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[12] Order and Notice of Hearing, dated June 11, 2013 (Doc. No. 751).

[13] Specifically, these requests are Cox's Interrogatories 3, 5, and 11, and Cox's Requests for Documents 14, 15, 16, 17, 18, and 19.

[14] *See generally* Motion Ex. A & Ex. B.

[15] Fed. R. Civ. P. 26(b)(1).

"[t]he scope of discovery . . . is not without limits,"[16] and "[d]iscovery of matter not 'reasonably calculated to lead to the discovery of admissible evidence' is not within the scope of Rule 26(b)(1)."[17] Indeed, "[c]ourts have long held that '[w]hile the standard of relevancy [in discovery] is a liberal one, it is not so liberal as to allow a party to roam in the shadow zones of relevancy and to explore matter which does not presently appear germane on the theory that it might conceivably become so.'"[18] Moreover, the Court has explicitly limited the scope of issues to, in relevant part, "issues of the amount of the claim(s) of [PBGC]."[19]

I. Cox Is Not Entitled to Discovery Concerning the Members of NJC's Controlled Group.

Cox seeks to compel discovery against PBGC about the members of NJC's controlled group and their net worth. To support its request, Cox presents the following issues for evidentiary consideration:

> (1) [T]hat PBGC has a responsibility to pursue assets of NJC's controlled group to satisfy any shortfall in the Pension Plan's unfunded benefit liabilities; or, alternatively, (2) that the liability of the sponsor (NJC) may be proportionally reduced based on the net worth of the controlled group members.

Motion at 9. These proposed issues, however, ignore the joint and several nature of PBGC's claims. Because NJC is jointly and severally liable for the entire amount of the Pension Plan's

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[16] *Auto-Owners Ins. Co. v. Se. Floating Docks, Inc.*, 231 F.R.D. 426, 430 (M.D. Fla. 2005) (citing *Oppenheimer Fund, Inc. v. Sanders*, 437 U.S. 340, 351-52 (1978)).

[17] *Oppenheimer Fund, Inc.*, 437 U.S. at 351-52 (internal quotations omitted).

[18] *City of Ocala v. Safety Nat'l Cas. Corp.*, 5:12-CV-48-Oc-10PRL, 2013 WL 1760184, at *2 (M.D. Fla. Apr. 24, 2013) (quoting *Donahay v. Palm Beach Tours & Transp., Inc.*, 2007 WL 1119206 (S.D. Fla. Apr. 16, 2013)).

[19] Order and Notice of Hearing, dated June 11, 2013 (Doc. No. 751).

unfunded benefit liabilities,[20] the documents and information sought in the Disputed Requests are irrelevant.

A. Title IV of ERISA explicitly provides that NJC is jointly and severally liable for the full amount of the Pension Plan's unfunded benefit liabilities.

Section 1362 of ERISA provides that a pension plan's contributing sponsor and all of its controlled-group members are jointly and severally liable for certain liabilities to PBGC that arise upon termination of the pension plan.[21]

Cox does not address the common and well-known definition of "joint and several liability," or why that plain meaning should not apply here. However, "[i]n assessing the meaning of [a statute], [courts] look to '[t]he first rule in statutory construction[, which] is to determine whether the language at issue has a plain and unambiguous meaning with regard to the particular dispute [– if so,] there is no need for further inquiry.'"[22] Based on ERISA's plain language, courts have widely recognized the joint and several nature of PBGC's claims.[23] Joint

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[20] The Motion discusses PBGC's claim against NJC for the Pension Plan's unfunded benefit liabilities, but the arguments in this Response are equally applicable to each of PBGC's joint and several claims against NJC.

[21] Section 1362(a) provides that "[i]n any case in which a single-employer pension plan is terminated [under 29 U.S.C. §§ 1341(c) or 1342], any person who is, on the termination date, a contributing sponsor of the plan or a member of such a contributing sponsor's controlled group shall incur liability under this section. The liability under this section of all such persons shall be joint and several." 29 U.S.C. § 1362(a)

[22] *United States v. One 1990 Beechcraft, 1900 C Twin Engine Turbo-Prop Aircraft*, 619 F.3d 1275, 1278 (11th Cir. 2010) (quoting *United States v. Silva*, 443 F.3d 795, 797-98 (11th Cir. 2006)); *see also Cox Enterprises, Inc. v. PBGC*, 666 F.3d 697, 704 (11th Cir. 2012) ("When the language of a statute is plain and unambiguous we must apply that meaning) (citations omitted).

[23] *See, e.g., PBGC v. Beverley*, 404 F.3d 243, 247 (4th Cir. 2005) (discussing PBGC's joint and several claims against the plan sponsor and members of its controlled group); *PBGC v. E. Dayton Tool & Die Co.*, 14 F.3d 1122, 1126-27 (6th Cir. 1994) (same); *Official Comm. of Unsecured Creditors of LTV Aerospace & Def. Co. v. LTV Corp.* (*In re Chateaugay*), 973 F.2d 141, 142 (2d Cir. 1992) (same); *PBGC v. Am. Shelter Indus., Inc.*, 821 F. Supp. 1465 (M.D. Fla.

and several liability means that every liable entity, including NJC, is "individually responsible for the entire obligation," and can be pursued directly at PBGC's option.[24] The discretion of the creditor in deciding whom to pursue for the liability is central to the definition of joint and several liability.[25] Accordingly, courts have rejected attempts to reduce a defendant's joint and several pension plan liability under ERISA based on a plaintiff's ability to recover from other defendants.[26]

Despite ERISA's clear language concerning joint and several liability, Cox asserts that PBGC should be required to first seek satisfaction of its claims against NJC's controlled-group members, and that PBGC's claims against NJC should be reduced by the net worth of those

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1993) (finding members of the plan sponsor's controlled group jointly and severally liable for the unfunded benefit liabilities).

[24] *See Martin v. Auto. Lamborghini Exclusive, Inc.*, 307 F.3d 1332, 1336 (11th Cir. 2012) (discussing appellants' joint and several liability for sanctions, and citing Black's Law Dictionary for the definition of "joint and several liability"); BLACK'S LAW DICTIONARY 997 (9th ed. 2009) ("Liability that may be apportioned either among two or more parties or to only one or a few select members of the group, at the adversary's discretion."); *see also SEC v. J.W. Barclay & Co.*, 442 F.3d 834, 843 (3d Cir. 2006) ("A liability is joint and several when the creditor may sue one or more of the parties to such liability separately, or all of them together, at his [or her] option.") (internal citations omitted); *Tavery v. United States*, 897 F.2d 1032, 1034 (10th Cir. 1990) (same).

[25] *See Martin*, 307 F.3d at 1336; *J.W. Barclay*, 442 F.3d at 843; *Tavery*, 897 F.2d at 1034.

[26] *See PBGC v. Reorganized CF&I Fabricators of Utah, Inc.*(*In re CF&I Fabricators of Utah, Inc.*), 179 B.R. 704, 711-12 (D. Utah 1994) (affirming bankruptcy court's determination that ERISA mandated application of joint and several liability for PBGC's claims, even if it may impact other creditors); *see also Cent. States, Se. & Sw. Areas Pension Fund v. Chatham Props.*, 929 F.2d 260, 263-64 (6th Cir. 1991) (rejecting appellant controlled-group members' suggestion that the court should create an exception to their joint and several liability for withdrawal from a multiemployer pension plan); *Cent. States, Se. & Sw. Areas Pension Fund v. Lloyd L. Sztanyo Trust*, 693 F. Supp. 531, 540-41 (E.D. Mich. 1988) (striking defendant's affirmative defense that a multiemployer pension fund had waived its rights against defendants by first pursuing other jointly and severally liable entities); *In re Ne. Dairy Co-op. Fed'n, Inc.*, 88 B.R. 21, 23-24 (Bankr. N.D.N.Y. 1988) (rejecting dairy cooperative's argument that a multiemployer pension fund's withdrawal liability claim should be reduced by any amounts recovered from another member of its jointly and severally liable controlled group).

controlled-group members. *See* Motion at 9. Although Cox suggests that there is substantial authority to support its assertions, it cites to a single, outdated case. *Id.* (citing *PBGC v. Ouimet Corp.*, 711 F.2d 1085 (1st Cir. 1983)). But *Ouimet's* holding is limited to the facts of that case and a provision of ERISA that was removed from the statute a few years later. *Ouimet's* lack of vitality is made evident by Cox's failure to cite even a single additional case that supported *Ouimet's* reasoning regarding the allocation of ERISA liability among controlled group members. Instead, as described above, the case law widely recognizes the validity of PBGC's joint and several claims.

In *Ouimet*, Avon Corporation, a subsidiary of Ouimet Corporation, sponsored a pension plan that terminated while underfunded. At the time, ERISA limited PBGC's claim for a pension plan's unfunded benefit liabilities to thirty percent of the "employer's net worth."[27] Avon and one of its controlled-group members were in bankruptcy, while several other controlled-group members retained significant net worth. The bankruptcy court determined each controlled-group member's net worth, and allocated the liability in accordance with such member's net worth.[28] Because the two debtor companies had zero net worth, the bankruptcy court allocated part of the liability to them based on a percentage of their assets.[29] The First Circuit determined that the bankruptcy court's allocation of liability to the bankrupt companies violated the then-provisions of ERISA.[30] Specifically, the court stated that "[t]he thirty percent

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[27] *Ouimet Corp.*, 711 F.2d at 1087-88; *see also* Employee Retirement Income Security Act of 1974, Pub. L. No. 93-406, § 4062(A)(2), 88 Stat. 829 (1974) (amended thereafter).

[28] *Ouimet Corp.*, 711 F.2d at 1088.

[29] *Id.*; *see also id.* at 1091-92.

[30] *Id.* at 1091-92.

of net worth limitation clearly appears to eliminate the bankruptcy estates as a source of payment to PBGC, because the estates have zero, actually negative, net worth."[31] Therefore, the First Circuit determined that "[u]nder these circumstances, we think that the statute clearly requires that PBGC's claims be satisfied out of the [controlled g]roup's net worth, leaving the entire amount of the bankrupts' estates for the satisfaction of creditors."[32]

Unlike at the time of the *Ouimet* decision, ERISA no longer contains any limitation on the amount of PBGC's claim for unfunded benefit liabilities.[33] Rather, NJC and each member of its controlled group are jointly and severally liable for the full amount of the Pension Plan's unfunded benefit liabilities.[34] And courts have rejected ERISA defendants' attempts to reduce their joint and several liability.[35] Because NJC is liable for the full amount of the Pension Plan's

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[31] *Id.* at 1091. Since the amendment that eliminated the net worth cap on liability, PBGC commonly asserts and is allowed claims in bankruptcy cases. In fact, PBGC's claims are frequently large enough to secure it a seat on unsecured creditors' committees, as in the bankruptcies of American Airlines, Kodak, and many others.

[32] *Id.* at 1092.

[33] *See* 29 U.S.C. §§ 1082, 1307, 1362; *see also PBGC v. Am. Shelter Indus., Inc.*, 821 F. Supp. 1465, 1467 (M.D. Fla. 1993) (discussing the 1987 amendments to ERISA that removed any net worth limitations on PBGC's claim for unfunded benefit liabilities).

[34] *See Am. Shelter Indus.*, 821 F. Supp. at 1467; *PBGC v. Reorganized CF&I Fabricators of Utah, Inc.*(*In re CF&I Fabricators of Utah, Inc.*), 179 B.R. 704, 711 (D. Utah 1994) ("Here, Congress has clearly provided for the imposition of joint and several liability against the Reorganized Debtors, and it has not expressed any explicit, contrary legislative intent.").

[35] *See In re CF&I Fabricators of Utah, Inc.*, 179 B.R. at 711-12 (affirming bankruptcy court's determination that ERISA mandated application of joint and several liability for PBGC's claims); *see also Cent. States, Se. & Sw. Areas Pension Fund v. Chatham Props.*, 929 F.2d 260, 263-64 (6th Cir. 1991) (rejecting suggestion that the court should create an exception to joint and several liability); *Cent. States, Se. & Sw. Areas Pension Fund v. Lloyd L. Sztanyo Trust*, 693 F. Supp. 531, 540-41 (E.D. Mich. 1988) (striking defendant's affirmative defense that a multiemployer pension fund had waived its rights against defendants by first pursuing other jointly and severally liable entities); *In re Ne. Dairy Co-op.*, 88 B.R. 21, 23-24 (Bankr. N.D.N.Y.

unfunded benefit liabilities, information about NJC's controlled-group members and their net worth is not relevant to the amount of PBGC's claims.

Additionally, *Ouimet* arose out of a contribution claim by a solvent controlled-group member against an insolvent controlled-group member.[36] PBGC did not argue or appeal the allocation issue at all. Thus, applying *Ouimet* to collection decisions by PBGC is inapt.

Finally, even if the *Ouimet* decision were still good law, it was based on the idea "'that the solvent members of the [controlled group], *and not [the sponsor's] creditors*, should bear responsibility for the liability.'"[37] Although Cox continues to cling to its argument that it is a creditor of the News Journal estate, the Eleventh Circuit rejected that contention: the Court specified "that Cox qualifies as a shareholder for purposes of the distributions-to-shareholders statute"[38] and that it "consider[ed] any payment to Cox a distribution to a shareholder within the meaning of" Florida law.[39] *Ouimet's* reasoning does not apply to shareholders, and applying *Ouimet* as Cox proposes would counter the Eleventh Circuit's mandate in this case that "News-Journal's other creditors should receive payment before **any** distribution is made to Cox."[40]

Therefore, the Motion should be denied.

1988) (rejecting the argument that a withdrawal liability claim should be reduced by any amounts recovered from another controlled-group member).

[36] *Ouimet Corp.*, 711 F.2d at 1090-91.

[37] Motion at 9 (citing *Ouimet Corp.*, 711 F.2d at 1092 (emphasis added)).

[38] *Cox Enterprises, Inc. v. PBGC,* 666 F.3d 697, 706 (11th Cir. 2012)

[39] *Id.* at 699.

[40] *Id.* (emphasis added).

B. The equitable doctrine of marshaling does not affect the amount of PBGC's joint and several claims against NJC.

Cox also argues that the doctrine of marshaling requires PBGC to pursue its claims against NJC's controlled-group members before pursuing NJC itself. Again, this argument ignores the plain language of ERISA and misconstrues the nature of marshaling.

Marshaling is an equitable doctrine that may apply where (1) a common debtor has two creditors, (2) the common debtor has two or more funds, and (3) one creditor may resort to either fund, while the other creditor only has rights against one fund.[41] In such a scenario, a court may apply marshaling to require the creditor with claims against both funds to first apply the fund against which it is the sole creditor before resorting to the other fund.[42]

Contrary to Cox's suggestion, the equitable doctrine of marshaling does not apply to PBGC's claims. First, the application of marshaling to PBGC's claims against NJC would violate the clear language of ERISA, which makes NJC jointly and severally liable for the full amount of the Pension Plan's unfunded benefit liabilities.[43] Second, this situation does not meet the factual requirements for marshaling. NJC does not hold two separate funds, against which PBGC can pursue both but Cox can only pursue one.[44] Cox suggests that the common debtor for

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[41] Motion at 11 (citing *In re W. Coast Optical Instruments, Inc.*, 177 B.R. 720, 721 (M.D. Fla.1992)).

[42] *See W. Coast Optical*, 177 B.R. at 721.

[43] *See* 29 U.S.C. § 1362; *United States v. Oakland Cannabis Buyers' Coop.*, 532 U.S. 483, 497 (2001) ("[A] court sitting in equity cannot 'ignore the judgment of Congress, deliberately expressed in legislation.'") (quoting *Virginian R. Co. v. Railway Employees*, 300 U.S. 515, 551 (1937)).

[44] *See, e.g., W. Coast Optical*, 177 B.R. at 721; *First Nat'l Bank of Midland v. Mid-West Motors, Inc.* (*In re Mid-West Motors, Inc.*), 82 B.R. 439, 442 (Bankr. N.D. Tex. 1988) ("For the marshaling doctrine to apply, the parties must be creditors of the same debtor and *both funds must belong to the debtor*.") (emphasis added).

purposes of marshaling "can be equitably defined to include NJC and its controlled group," but provides no support for this extraordinary suggestion.[45] Finally, courts do not require marshaling if it prejudices – or even inconveniences – the creditor.[46] The application of marshaling here would clearly prejudice PBGC, by requiring PBGC to initiate separate, additional administrative or legal proceedings with an uncertain outcome.[47]

For the reasons stated above, the doctrine of marshaling is not applicable to this case.[48] Because there is no legitimate argument that PBGC must pursue NJC's controlled-group members before pursuing NJC, or that PBGC's claims against NJC should be reduced by the controlled-group members' net worth, the documents and information sought by the Disputed Requests are irrelevant. Therefore, the Motion should be denied.

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[45] The Motion does state that in *West Coast Optical*, "NCNB was compelled to pursue the real estate assets of the debtors 'controlling shareholders' (i.e. the 'controlled group')." Motion at 12 n.2. However, *West Coast Optical* did not involve joint and several liability of ERISA controlled-group members (or otherwise), and the decision does not discuss non-debtor assets. *See W. Coast Optical, Inc.*, 177 B.R. at 721 (referencing that Topcon held a security interest in the debtor's inventory and accounts receivable, while NCNB held a senior security interest in those assets and a security interest in certain of the debtor's fixed assets).

[46] *See, e.g., In re El Paso Truck Ctr., Inc.*, 129 B.R. 109, 113 (Bankr. W.D. Tex. 1991) (noting that marshaling only applies where the senior creditor would not be prejudiced); *Mid-West Motors*, 82 B.R. at 442 (stating that marshaling cannot apply "if it delays or inconveniences the paramount creditor in collection of a debt, prejudices him in any manner, or if the properties are insufficient to satisfy the paramount lien").

[47] *See, e.g.*, 29 U.S.C. § 1368(d) (discussing the provisions for PBGC to initiate a legal action to collect liabilities under, *inter alia*, 29 U.S.C. § 1362); 29 C.F.R. Part 1368 (addressing PBGC's statutory lien for liability and containing notification and demand provisions for purposes of attempting to collect such liability).

[48] Additionally, any application of the doctrine of marshaling to PBGC's joint and several claims is preempted by ERISA. *See* 29 U.S.C. § 1144 (defining preemption broadly for purposes of ERISA); *Coleman v. PBGC*, 196 F.R.D. 193 (D.D.C. 2000) (common law causes of action will be preempted to the extent that they affect ERISA-protected rights).

CONCLUSION

For the foregoing reasons, the Motion should be denied.

DATED: August 29, 2013
Washington, D.C.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on this 29th day of August 2013, the Pension Benefit Guaranty Corporation's foregoing Response and Memorandum of Law, was served electronically through the Court's CM/ECF system on all registered users.

/s/ Colin B. Albaugh
Colin B. Albaugh
Attorney