U.S. DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

CASE NO.: 13-80990- DIMITROULEAS/Snow

KAWA ORTHODONTICS, LLP,

Plaintiff,

vs.

JACK LEW, *et al.*,

Defendants.
_____/

PLAINTIFF'S MEMORANDUM OF LAW
IN OPPOSITION TO DEFENDANTS' MOTION TO DISMISS

Plaintiff Kawa Orthodontics, LLP ("Kawa Ortho"), by counsel, respectfully submits this memorandum in opposition to Defendants' motion to dismiss. As grounds therefor, Kawa Ortho states as follows:

MEMORANDUM OF LAW

I. Introduction.

Defendants' motion to dismiss largely misconstrues Kawa Ortho's challenge to their unlawful, unilateral delay of the "employer mandate" of the Patient Protection and Affordable Care Act ("ACA"), which by law was scheduled to take effect on January 1, 2014, but has now been postponed until "2015." Kawa Ortho brings this action under the Administrative Procedure Act ("APA") to set aside Defendants' unlawful agency action, which has caused Kawa Ortho to lose the substantial time and resources it expended and the significant opportunity costs it incurred in anticipation of the mandate taking effect on the date Congress specified in the ACA. Kawa Ortho does not bring this action as a taxpayer seeking to restore lost federal revenues.

Kawa Ortho has pled ample facts establishing its standing. It did not spend substantial time and resources merely to keep up-to-date with potential, new laws affecting how it offers health insurance coverage to its employees and their dependents. It spent its time and resources determining what obligations it had under the "employer mandate" and how best to comply with those new obligations because, as an employer with more than 50 full time equivalent employees, it is subject to the mandate. It was only after Kawa Ortho incurred these "anticipatory compliance" costs and corresponding opportunity costs that Defendants unilaterally changed the effective date established by Congress and set a new, arbitrary deadline. If the Court were to set aside Defendants' unlawful delay and reinstate the effective date set by Congress, Kawa Ortho's efforts and the opportunity costs it incurred will not have been wasted. Its injury will be remedied. Kawa Ortho thus satisfies all three elements of standing under Article III of the Constitution, and Defendants' motion to dismiss should be denied.

II. Statutory Background.

Under the ACA, most "large" employers, defined as employers who have more than 50 "full time equivalent" employees, face tax penalties if they do not offer "affordable," "minimum essential" health insurance coverage to their employees and their employees' dependents. 26 U.S.C. § 4980H. In addition, "large" employers also have certain annual reporting obligations under the ACA. 26 U.S.C. § 6056. These include having to certify whether they offer their full time employees and their employees' dependents the opportunity to enroll in "affordable," "minimum essential" health insurance coverage under an employer-sponsored plan, the length of any waiting period, the months during which coverage was available, monthly premiums for the lowest-cost option, the employer plan's share of covered health care expenses, the number of full-time employees, and the name, address, and taxpayer identification number of each full-time

employee. *Id.* Employers who "self-insure" have separate reporting obligations. 26 U.S.C. § 6055.

The ACA could not be any clearer: the obligation of employers with 50 or more "full time equivalent" employees to provide "affordable," "minimum essential" health insurance coverage to their employees and their employees' dependents under Section 4908H of Title 26 "shall apply to the months beginning after December 31, 2013." Pub. L. No. 111-148, § 1513(d), 124 Stat. 119, 256. Similarly, the reporting obligations under Section 6055 of Title 26 "shall apply to calendar years beginning after 2013." Pub. L. No. 111-148, § 1502(e), 124 Stat. 119, 252. Likewise, the obligations under Section 6056 of Title 26 "shall apply to the periods beginning after December 31, 2013." Pub. L. No. 111-148, § 1514(d), 124 Stat. 119, 257.

III. Factual Background.[1]

Kawa Ortho is a Boca Raton based orthodontics and oral surgery practice that employs more than 50 full-time equivalent employees and offers these employees health insurance coverage and pays a portion of the coverage's cost. Complaint at ¶¶ 5, 13. Prior to July 2, 2013, Kawa Ortho expended substantial time and resources, including money spent on legal fees and other costs, in anticipation of the "employer mandate" provisions of the ACA taking effect on January 1, 2014. *Id*. at ¶ 14. Kawa Ortho incurred these "anticipatory compliance" costs in order to determine what options and obligations it had under the "employer mandate" as enacted by Congress. *Id*. In addition, Kawa Ortho would not have expended its time and resources and incurred these "anticipatory compliance" costs in 2013 if the "employer mandate" had not been

[1] Kawa Ortho is filing a motion for summary judgment along with this opposition in which it expands upon the specific facts pled in the Complaint. *See* Declaration of Larry Kawa, D.D.S. attached as Exhibit 1 to Plaintiff's Statement of Material Facts in Support of Its Motion for Summary Judgment.

scheduled to take effect on January 1, 2014, but instead would have spent its time, resources, and money on other priorities. *Id.* at ¶ 14.

On July 2, 2013, the U.S. Department of Treasury announced that the "employer mandate" was being delayed until 2015. *Id*. at ¶ 15. This announcement was formalized on July 9, 2013, when the Internal Revenue Service issued Notice 2013-45, entitled "Transition Relief for 2014 Under §§ 6055 (§ 6055 Information Reporting), 6056 (§ 6056 Information Reporting) and 4980H (Employer Shared Responsibility Provisions)." *Id*. at ¶ 16.

The effect of the delay is both costly and widespread. According to the White House's website, at least 200,000 employers in the United States employ more than 50 employees. *Id*. at ¶ 18. Another government source, the Agency for Health Research and Quality of the U.S. Department of Health and Human Services, reports that the number of employers in the United States having more than 50 employees is as high as 1.6 million. *Id.* at ¶ 18. In addition, according to the Congressional Budget Office, the delay of the "employer mandate" will result in an estimated loss of $10 billion in penalty payments by employers and approximately 1 million fewer people are expected to be enrolled in employment-based coverage in 2014 than the number previously projected, primarily because of the one-year delay in penalties on employers. *Id*. at ¶ 19.

IV. Standard of Review.

A. Rule 12(b)(1) Motions.

"Dismissal under Rule 12(b)(1) is extremely difficult to obtain." *Garcia v. Copenhaver, Bell & Assocs., M.D.'s, P.A.*, 104 F.3d 1256, 1260 (11th Cir. 1997) (*citing Simanonok v. Simanonok*, 787 F.2d 1517, 1519 (11th Cir. 1986)); *see also Monarch Shipping Co v. United States*, 2013 U.S. Dist. LEXIS 152076, *17 (S.D. Fla. Aug. 15, 2013); *Cabrera v. 27 of Miami*

Corp., 2009 U.S. Dist. LEXIS 64278, **7-8 (S.D. Fla. July 13, 2009); *In re Waterfront License Corp.*, 231 F.R.D. 693, 697 (S.D. Fla. 2005). Rule 12(b)(1) motions consist of either a "factual attack" or a "facial attack." *See McElmurray v. Consol. Gov't of Augusta-Richmond Cnty.*, 501 F.3d 1244, 1251 (11th Cir. 2007). Defendants bring a facial attack. Defendants' Motion to Dismiss for Lack of Subject Matter Jurisdiction and Supporting Memorandum of Law ("Defs' Mtn.") at 6. As a result, Kawa Ortho "is afforded safeguards similar to those provided in opposing a Rule 12(b)(6) motion." *Lawrence v. Dunbar*, 919 F.2d 1525, 1529 (11th Cir. 1990). The Court is "merely to look and see if the plaintiff has sufficiently alleged a basis of subject matter jurisdiction, and the allegations in [the] complaint are taken as true for the purposes of the motion." *Id.*

B. Standing.

To have standing under Article III of the Constitution, a plaintiff must demonstrate three familiar requirements: (1) "injury-in-fact"; (2) "a causal connection between the asserted injury-in-fact and the challenged action of the defendant"; and (3) "that the injury will be redressed by a favorable decision." *Houston v. Marod Supermarkets, Inc.*, 733 F.3d 1323, 2013 U.S. App. LEXIS 22232, *10 (11th Cir. 2013); *Shotz v. Cates*, 256 F.3d 1077, 1081 (11th Cir. 2001) (*citing Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560-61, 112 S. Ct. 2130, 2136, 119 L. Ed. 2d 351 (1992)). "These requirements are the irreducible minimum required by the Constitution for a plaintiff to proceed in federal court." *Id.* at **10-11 (citing *Northeastern Fla. Chapter of Associated Gen. Contractors of Am. v. City of Jacksonville, Fla.*, 508 U.S. 656, 664, 113 S. Ct. 2297, 2302, 124 L. Ed. 2d 586 (1993)).

C. Kawa Ortho plainly has standing.

Kawa Ortho's standing to bring this action is unassailable. It clearly has been injured and will continue to be injured unless Defendants' unlawful delay of the "employer mandate" is set aside.

1. Kawa Ortho has suffered an injury-in-fact.

It is well established that "anticipatory compliance" costs constitute an "injury-in-fact" for purposes of standing. One particularly salient case, *Roman Catholic Archdiocese of New York v. Sebelius*, 907 F. Supp. 2d 310 (E.D.N.Y. 2012) ("*Roman Catholic Archdiocese*"), concerns a challenge to the ACA's "coverage mandate," which requires most group health insurance plans to provide coverage for, among other things, women's preventative care and screening, including contraception, sterilization, and related counseling, without any form of cost-sharing. In *Roman Catholic Archdiocese*, five employers affiliated with the Roman Catholic Church challenged the "coverage mandate" on religious freedom grounds. The Court found that the plaintiffs had standing:

> Plaintiffs here have established . . . present harms stemming from the future operation of the Coverage Mandate. These harms range from budgeting and administrative costs incurred in analyzing how to update their health plans once the Coverage Mandate becomes effective to diversion of funds away from ministries . . . Since each plaintiff employs numerous people, the practical realities of administering their employees' health care coverage require plaintiffs to undertake the preparations about which they now complain.

907 F. Supp. 2d at 329-30.

In addition, at least two courts have held that "anticipatory compliance costs" constitute an "injury-in-fact" in legal challenges to the "employer mandate."[2] *Liberty University, Inc. v.*

---

[2] Based on media reports, a third court appears to have reached this same conclusion in a challenge to the "employer mandate," but the ruling was issued orally and a transcript has not yet

Lew, 2013 U.S. App. LEXIS 14052, **26-28 (D.C. Cir. July 11, 2013) (finding standing because the plaintiff "may well incur additional costs because of the administrative burden of assuring compliance with the employer mandate"); *Oklahoma v. Sebelius*, 2013 U.S. Dist. LEXIS 113232, **27-30 (E.D. Okla. Aug. 12, 2013) (same).

Similarly, numerous other courts also have held that "anticipatory compliance" costs constituted an "injury-in-fact" in legal challenges to the "individual mandate" provisions of the ACA.[3] One court declared, "It is established that the taking of current measures to ensure future compliance with a statute can constitute an injury." *Mead v. Holder*, 76 F. Supp. 2d 16, 26 (D.D.C. 2011) (finding standing based on the plaintiffs' "needing to rearrange their finances now in anticipation of" the individual mandate). Other courts have ruled similarly. *Calvey v. Obama*, 792 F. Supp. 2d 1262 (W.D. Ok. 2011) (finding standing where "[i]t may be reasonably inferred from Plaintiffs' allegations that they must take steps now in preparation for the imminent requirement of the Act that they purchase health insurance"); *Gaudy-Bachman v. U.S. Dep't of Health and Human Servs.*, 764 F. Supp. 2d 684, 690-92 (M.D. Pa. 2011) (finding standing based on the plaintiffs' "financial planning and budgeting decisions [undertaken] in preparation for the implementation of the individual mandate"); *Thomas More Law Ctr. v. Obama*, 720 F. Supp. 2d 882, 887-89 (E.D. Mich. 2010) (finding standing based on the plaintiffs' need to "reorganize their affairs" in order to comply with the "individual mandate"); *Florida v. U.S. Dep't of Health and Human Services*, 716 F. Supp. 2d 1120, 1145-47 (N.D. Fla. 2010) (finding standing based on

---

been made available. The case is *Halbig v. Sebelius*, Case No. 13-623 (RWR) (D. District of Columbia). The oral ruling was made on October 22, 2013.

[3] Of course, the individual mandate survived these and other legal challenges. *See generally Nat'l Fed. of Indep. Bus. v. Sebelius*, 132 S. Ct. 2566 (2012).

a diversion of resources from "business endeavors" and a reordering of "economic circumstances" in order to comply with "individual mandate").

Finally, other courts also have held that "anticipatory compliance" costs constitute "injuries-in-fact" in contexts having nothing to do with the ACA. *See Virginia v. Am. Booksellers Ass'n*, 484 U.S. 383, 392-93 (1988) (finding booksellers had standing because they "w[ould] have to take significant and costly compliance measures"); *Ass'n of Private Sector Colls. & Univs. v. Duncan*, 681 F.3d 427, 457-58 (D.C. Cir. 2012) (finding increased compliance costs constitute injury in fact sufficient to confer standing); *N.Y. Civil Liberties Union v. Grandeau*, 528 F.3d 131 (2d Cir. 2008); *State Farm Mut. Auto Ins. Co. v. Dole*, 802 F.2d 474, 480 (D.C. Cir. 1986) (finding suit ripe if challenged rule "would reasonably prompt a regulated industry, unwilling to risk substantial penalties by defying the policy, to undertake costly compliance measures"); *Nat'l Rifle Ass'n v. Magaw*, 132 F.3d 272, 287 (6th Cir. 1997) (finding standing based on compliance costs).

Courts also have found that plaintiffs challenging the "individual mandate" had standing because they incurred "opportunity costs" in having to purchase health insurance – "such as not purchasing a new car, reducing spending, or diverting money from other business goals." *Roman Catholic Archdiocese*, 907 F. Supp. 2d at 329. An "opportunity cost" recognizes that an opportunity given up by engaging in a particular activity is part of the cost of that activity. *See, e.g., Chronister Oil Co. v. Unocal Ref. and Mktg.*, 34 F.3d 462, 465 (7th Cir. 1994).

As pled in the Complaint, Kawa Ortho incurred the same type of "anticipatory compliance" costs and opportunity costs as did the plaintiffs in each of these cases. Kawa Ortho expended substantial time and resources and incurred opportunity costs in 2013 in anticipation of the mandate taking effect on January 1, 2014, the date set by Congress. Complaint at ¶ 14. It

would not have expended its time and resources and incurred these "anticipatory compliance" costs and opportunity costs in 2013 if the mandate had not been scheduled to take effect until 2015. *Id.* It would have spent its time and resources on other priorities, including generating new patients for its practice, instead. *Id.* Kawa Ortho's injury is not the least bit speculative or hypothetical. It is real. As an employer with more than 50 full-time equivalent employees, Kawa Ortho is subject to the obligations imposed by the "employer mandate." *Id.* at ¶ 13. It had no choice but to determine how to comply with the obligations of the mandate scheduled to take effect on January 1, 2014.

Defendants' arguments and authorities are inapposite. Defendants first cite to *Family Planning and Reproductive Health Ass'n, Inc. v. Gonzales*, 468 F.3d 826 (D.C. Cir. 2006) for the proposition that Kawa Ortho's injury was self-inflicted. Defs' Mtn. at 9. In that case, the plaintiff challenged an amendment to the Consolidated Appropriations Act of 2006, which prohibited "recipients of federal grant funds from discriminating against individuals or entities that refuse to provide or refer for abortions." 468 F.3d at 827. The plaintiff asserted that it did "not know how to abide by" pre-existing regulations that required all recipients of specific federal funds to offer abortion counseling as well as the recently enacted statute that seemed to be in conflict with the pre-existing regulations. *Id.* at 829-830. In holding that the plaintiff lacked standing, the U.S. Court of Appeals for the District of Columbia Circuit stated:

> The supposed dilemma is particularly chimerical here because the [plaintiff's] asserted injury appears to be largely of its own making. . . . Here the [plaintiff] has within its grasp an easy means for alleviating the alleged uncertainty. It could inquire of HHS exactly how the agency proposes to resolve any of the conflicts that it claims to spot between the amendment and the regulations. . . . As the [plaintiff] has chosen to remain in the lurch, it cannot demonstrate an injury sufficient to confer standing.

Id. at 351. Kawa Ortho's injury is the exact opposite. Based on the plain language of the ACA, the obligations of the "employer mandate" were set to take effect on January 1, 2014. There was no uncertainty or dilemma as to when the mandate was to take effect. Nor was there any uncertainty or dilemma as to whether it applied to Kawa Ortho. Its "anticipatory compliance" costs and opportunity costs were real and necessary just like the plaintiffs' "anticipatory compliance" costs and opportunity costs in *Roman Catholic Archdiocese, Liberty University, Inc., Oklahoma*, and the other "mandate" cases cited herein were real and necessary.

Defendants' reliance on *State National Bank v. Lew*, 2013 U.S. Dist. LEXIS 108308 (D.D.C. Aug. 1, 2013) is misplaced. In that case, one of the plaintiffs alleged that it had standing because it had "spent money to keep abreast of developments under the Dodd-Frank Act and that these expenditures are subsumed under the heading of compliance costs." *State National Bank*, 2013 U.S. Dist. LEXIS at *66. In holding that the plaintiff did not have standing, the court found that the alleged costs were not "compliance costs" at all. *Id*. at *68. Instead, the court concluded that the plaintiff had incurred costs "merely to keep abreast of developments in the law." *Id.*

Kawa Ortho does not allege that it expended its time and resources merely to keep abreast of changes in the law. Rather, it alleges that the ACA imposes obligations and penalties on employers with more than 50 full time equivalent employees (Complaint at ¶¶ 10 and 11), that it is an employer with more than 50 full time employees for purposes of the obligations of the ACA is (*id.* at ¶ 13), that it expended substantial time and resources in anticipation of the "employer mandate" provisions of the ACA taking effect on January 1, 2014 (*id*. at ¶ 14), and that it would not have expended its time and resources in this manner if the mandate had not been scheduled to go into effect until 2015. *Id. State National Bank* does not apply. Kawa

Ortho has plainly suffered an injury-in-fact just like the plaintiffs in *Roman Catholic Archdiocese*, *Liberty University*, *Inc*., *Oklahoma*, and the other "mandate" cases cited herein suffered injuries-in-fact.

2. A causal connection exists between the Kawa Ortho's injury-in-fact and Defendants' delay of the "employer mandate."

Kawa Ortho's injury also is causally connected to Defendants' delay of the "employer mandate." Like a litigant who spends its time and resources preparing for a long-scheduled trial, only to have the trial continued unexpectedly just as it was about to begin, Kawa Ortho's injury is directly, if not solely, the result of the delay. Were it not for the delay, Kawa Ortho would not have lost any of the value of the substantial time and resources it expended in 2013 in anticipation of the mandate taking effect on January 1, 2014. Nor would the opportunity costs it incurred be rendered unnecessary.

Defendants misconstrue the nature of Kawa Ortho's claim and the obvious causal connection between Kawa Ortho's injury and Defendants' unilateral decision to postpone the effective date of the "employer mandate." Kawa Ortho does not allege that the "suspension of enforcement" of the mandate caused it to expend the time and resources. Defs' Mtn. at 11. The mandate itself did. The impending mandate required Kawa Ortho to take steps to determine how to comply with its legal obligations before the January 1, 2014 effective date. Kawa Ortho plainly alleges that it took these steps prior to July 2, 2013 and that it would not have done so if the mandate had not been scheduled to take effect on January 1, 2014. Complaint at ¶ 14. Defendants' July 2, 2013 delay of the mandate diminished, if not destroyed the value of the time and resources Kawa Ortho expended before July 2, 2013 in anticipation of the mandate taking effect on January 1, 2014. *Id.* at ¶ 17. It rendered unnecessary the opportunity costs Kawa Ortho

incurred. *Id.* at ¶¶ 14 and 17. Kawa Ortho would have spent its time and resources differently and would not have incurred the opportunity costs it incurred if it had not been obligated to offer "affordable" "minimum essential" health coverage to its employees on January 1, 2014. *Id.* at ¶¶ 13 and 14. Defendants' unlawful delay of the mandate on July 2, 2013 caused Kawa Ortho's injury, not Kawa Ortho's reasonable business decision to spend time and resources before that date preparing for obligations with which, by law, it had to comply by January 1, 2014.

Nor does *Grocery Mfrs. Ass'n v. Envtl. Protection Agency*, 693 F.3d 169 (D.C. Cir. 2012) apply. In that case, the "EPA's approval of the introduction of E15 for use in certain vehicles and engines, [did] not force, require, or even encourage fuel manufacturers or any related entity to introduce the new fuel." *Grocery Mfrs. Ass'n*, 693 F.3d at 177. Therefore, the court held, "[t]o the extent the [plaintiffs] implement that option voluntarily, any injury they incur as a result is a 'self-inflicted harm' not fairly traceable to the challenged government conduct." *Id.* There was (and is) nothing voluntary about Kawa Ortho's obligation to comply with the "employer mandate." The only issue is when that obligation takes effect – the date enacted into law by Congress or the date arbitrarily selected by Defendants. *Grocer Mfrs. Ass'n* does not help Defendants' "causal connection" argument. Kawa Ortho's injury is easily traceable to Defendants' unlawful delay of the mandate.

3. Kawa Ortho's injury is redressable.

Defendants' redressability argument likewise misconstrues the nature of Kawa Ortho's claim. Kawa Ortho does not assert that "requiring immediate enforcement of other employers' reporting obligations or potential tax penalties" will "recompense" its injury. Defs' Mtn. at 12-13. Nor is it requesting that it be "repaid for any prior expenditures of time and resources." *Id.* at 13 n.7. Nor does Kawa Ortho ask that the delay of the mandate only be declared unlawful. *Id.*

at 13. Kawa Ortho's Complaint expressly asks the Court to enter an injunction "prohibiting and setting aside Defendants' unlawful delay of the 'employer mandate.'" Complaint at Prayer for Relief ¶ 2.

Under the APA, the Court must "set aside" unlawful agency action. 5 U.S.C. § 706(2). If the Court sets aside Defendants' unlawful delay of the "employer mandate," the effective date for which Kawa Ortho planned – the one established by Congress – will be reinstated. The "anticipatory compliance" costs and accompanying opportunity costs Kawa Ortho incurred will not have been wasted. If Kawa Ortho prevails, its injury will be redressed by the relief it seeks and to which it is entitled under the APA. Kawa Ortho has standing.

D. Kawa Ortho Did Not Allege Injury as a Taxpayer.

Nowhere in the Complaint does Kawa Ortho allege that it brought this action as a taxpayer. Nor does Kawa Ortho allege that it has standing as a taxpayer. Defendants simply misconstrue the purpose of Kawa Ortho's allegations about the widespread impact of Defendants' unlawful delay of the mandate. *See* Complaint at ¶¶ 18-19. The purpose of these allegations was to demonstrate that Defendants' action is not merely "transitional relief" or enforcement decision. It is a deliberate and unequivocal policy change that affects hundreds of thousands of employers and millions of employees and their dependents and has a very real, very significant fiscal impact. *See* Plaintiff's Motion for Summary Judgment at 8.

V. Conclusion.

For the foregoing reasons and the entire record herein, Kawa Ortho respectfully requests that the Court deny Defendants' motion to dismiss.

Dated: December 13, 2013

Respectfully submitted,

s/ Christopher B. Lunny

CHRISTOPHER B. LUNNY (FL 008982)
E-mail: chris@radeylaw.com
Secondary E-mail: cdemeo@radeylaw.com
HARRY O. THOMAS (FL 195097)
E-mail: hthomas@radeylaw.com
Secondary E-mail: jday@radeylaw.com
Radey, Thomas, Yon & Clark, P.A.
Post Office Box 10967 (32302)
301 South Bronough Street, Suite 200
Tallahassee, Florida 32301
(850) 425-6654 (phone)
(805) 425-6694 (facsimile)

s/ Paul J. Orfanedes

PAUL J. ORFANEDES
(Admitted *Pro Hac Vice*)
E-mail: porfanedes@judicialwatch.org
JAMES F. PETERSON
(Admitted *Pro Hac Vice*)
E-mail: jpeterson@judicialwatch.org
JUDICIAL WATCH, INC.
425 Third Street, SW, Suite 800
Washington, DC 20024
(202) 646-5172 (phone)
(202) 646-5199 (facsimile)

Attorneys for Plaintiff

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was electronically served through the Court's CM/ECF system, unless otherwise noted, on all counsel or parties of record on the Service List below, this 13th day of December, 2013.

Caroline Lewis Wolverton
U.S. Department of Justice, Civil Division
Post Office Box 883
Washington, D.C. 20001
caroline.lewis-wolverton@usdoj.gov

s/ Christopher B. Lunny
CHRISTOPHER B. LUNNY