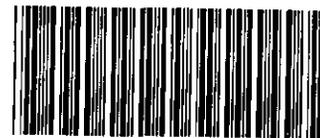


COURT OF COMMON PLEAS
HAMILTON COUNTY, OHIO



D64097465

STATE OF OHIO

Plaintiff,

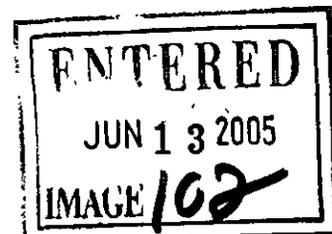
-vs-

DEY, INC., et al.,

Defendants.

CIVIL CASE NO.: A0402047

JUDGE: Beth A. Myers



STATE OF OHIO

Plaintiff,

-vs-

ROXANE LABORATORIES, INC., et al.,

Defendants.

CIVIL CASE NO.: A0409296

JUDGE: Robert P. Ruehlman

DECISION

These two cases were consolidated on February 14, 2005. All Defendants have filed motions to dismiss. The motions were argued on March 7, 2005 following briefing. The parties have filed supplemental authorities. For the reasons discussed below, the motions to dismiss are granted in part and denied in part. Further Plaintiff is granted leave to amend its Complaint in accordance with this decision.

BACKGROUND

The State of Ohio brings this action against various drug manufacturers alleging that Defendants' actions caused Plaintiff and the citizens of Ohio to overpay for prescription drugs

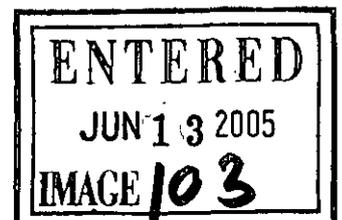
under the Ohio Medicaid Program. The State alleges that Defendants knowingly and intentionally published false price information in order to cause the State to overpay for prescription drugs. Defendants argue that all claims should be dismissed.

The briefs of the parties set forth the background regarding Medicare and Medicaid reimbursement for prescription drugs. Defendants detail the legislative history of the system, and refer this Court to numerous attachments in their Appendix and supplemental filing. Defendants urge the Court to take judicial notice of all materials. Among other things, Defendants urge the Court to interpret “WAC” and “AWP” using the numerous materials. As an initial matter, the Court notes that this matter is before it on a motion to dismiss. Much of the attached information is not information the Court will take judicial notice of and will not consider for purposes of a motion to dismiss. In addition, on a motion to dismiss, the Court must take all allegations of the Complaint as true.

Plaintiff’s claims are based upon the theory that the pricing information provided by Defendants to publishers – the average wholesale prices (“AWP”) and wholesale acquisition costs (“WAC”) – were false and resulted in the State overpaying for prescription drugs. State Medicaid and Federal Medicare rely on AWP’s and WAC’s in determining reimbursement. Reimbursement is made by the State to the health care providers, not the Defendant drug manufacturers.

STANDARD

In order to dismiss a complaint pursuant to Civ. R. 12(B)(6) for failure to state a claim upon which relief can be granted, “it must appear beyond doubt from the complaint that the plaintiff can prove no set of facts entitling him to recovery.” O’Brien v. University Community Tenants Union, Inc. (1975), 42 Ohio St.2d 242, 327 N.E.2d 753, syllabus. When ruling on a



motion to dismiss, the court must accept all allegations of the complaint as true and make all reasonable inferences in favor of the non-moving party. Vail v. Plain Dealer Publishing Co. (1995), 72 Ohio St.3d 279, 280, 649 N.E.2d 182, 184.

DISCUSSION

Plaintiff brings several causes of action. Defendants argue that each one should be dismissed. The Court will address each separately.

1. COUNT I -- FRAUD

Defendants argue that Plaintiff has failed to plead the necessary elements for fraud. Specifically, Defendants claim that Plaintiff has not sufficiently alleged that: 1) Defendants made a false representation; 2) Defendants had a duty to disclose any alleged concealment; and 3) the state justifiably relied on any misrepresentation. State ex rel. The Illuminating Company v. Cuyahoga County Court of Common Pleas (2002), 97 Ohio State 3d 69.

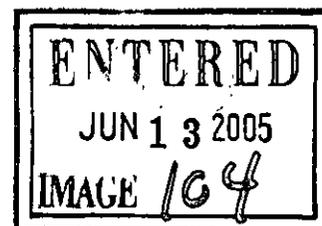
a. False Statement

Plaintiff alleges that WAC and AWP should be the actual discounted prices paid for Defendants' drugs, and that therefore the published WACs and AWP were fraudulently inflated.

Defendants claim there is no allegation of any false statement by Defendants. In particular, Defendants claim that Plaintiff's allegation that Defendants intend WAC and AWP to be understood as the average price is insufficient. Finally, Defendants claim that there is no allegation that the WACs and AWP were false.

Plaintiff points to several allegations of the Complaint which it claims adequately sets forth the alleged misrepresentations. For example, Plaintiff points to Paragraph 16:

Defendants provide to the State and ODJFS [the Ohio Department of Job and Family Services] directly and/or through submission of reports to drug pricing publishing services what purports to be genuine pricing data for its products. This information is typically



identified as the “Wholesale Acquisition Cost” (“WAC”) and/or the “Average Wholesale Price” (“AWP”) of particular products. The defendant manufacturers intend the WAC to be understood by ODJFS as the average price paid by wholesalers to the manufacturers for prescription drugs. The defendant manufacturers intend the AWP to be understood by state Medicaid agencies such as ODJFS as the average price charged by drug manufacturers at wholesale to distributors and their largest commercial customers for prescription drugs. At all times relevant to this action, each of the defendant manufacturers provided information on AWP and WAC prices for prescription drugs, or other drug pricing information, to publishers such as First Data Bank (“FDB”), Medical Economics (publishers of the “Red Book”) and Medispan, all of which are price reporting services. These drug-price publishing services in turn compile, publish and distribute compendia of such pricing information for each Defendant’s products. The drug-price publishing services purport not to investigate the accuracy of the information provided by the manufacturers, and disclaim responsibility for its accuracy.

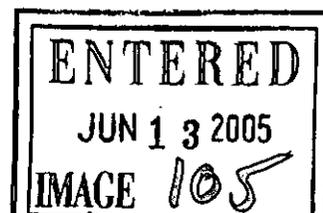
Plaintiff also relies on Paragraph 20:

The Defendants knowingly and intentionally inflated the reported WACs and AWP for their drugs. The Defendants knew that their false and deceptive inflation of the WACs and AWP for their drugs would cause the Ohio Medicaid program to pay excessive amounts for these drugs. The Defendants’ inflated WACs and AWP greatly exceeded the actual prices at which they sold their drugs to physicians and wholesalers. Thus, the Defendants’ reported “wholesale prices” and “wholesale acquisition costs” were false and misleading and bore no relation to any price, much less a wholesale price. The Defendants concealed their actual wholesale prices from the Ohio Medicaid program. Such representations were made with the intent to induce continued reliance on Defendants’ AWP and WAC, and were further intended to prevent ODJFS from discovering that Defendants’ AWP and WAC were far higher than the actual wholesale prices Defendants charged.

The Court finds that Plaintiff has sufficiently alleged that Defendants made false representations. As discussed below, however, the Court finds that these conclusory allegations are insufficient under Rule 9(B) and therefore requires Plaintiff to file an Amended Complaint.

b. Duty to Disclose

Defendants also argue that Plaintiff does not allege any duty to disclose in connection



with its theory that Defendants concealed the “true price”. Plaintiff cannot state a claim under a concealment theory in the absence of a duty to disclose. Kelly v. Ford Motor Credit Co., (2000) 137 Ohio App. 3d 12.

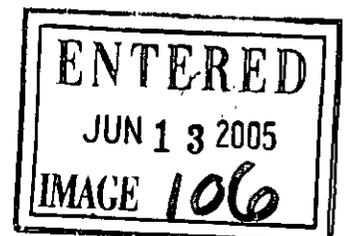
A duty to disclose arises only when both parties understand there to be a fiduciary relationship or other special relationship of “trust and confidence” between them. Blon v. Bank One, Akron, N.A. (1988), 35 Ohio St.3d 98, 101, 519 N.E.2d 363; Ed Schory & Sons, Inc. v. Society Nat’l Bank (1996), 75 Ohio St.3d 433, 442, 662 N.E.2d 1074. Furthermore, a duty to disclose does not exist in arm’s length commercial transactions with respect to pricing structures. See Blon v. Bank One, Akron, NA., 35 Ohio St.3d at 101 (finding no duty to disclose where a bank failed to disclose to a customer that lower interest rates were available or that the loan officer received a greater fee if he made a higher interest rate loan); Kelley v. Ford Motor Credit Co., 137 Ohio App.3d at 16; Umbaugh Pole Bldg. Co. v. Scott (1979), 58 Ohio St.2d 282, 287, 390 N.E.320.

Defendants argue that they had no duty to the State to disclose the “true prices”, and thus cannot be liable for common law fraud.

In response, Plaintiff does not dispute the law or arguments made by Defendants. Plaintiff states that this is not a case of concealment, but rather affirmative misrepresentation. Thus, Defendants’ arguments are moot.

c. Justifiable Reliance

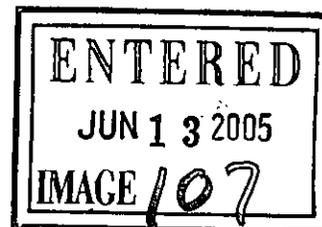
In their final argument regarding Plaintiff’s common law fraud claim, Defendants argue that Plaintiff has failed to state that it justifiably relied on any misstatement by Defendants. Justifiable reliance is an element of fraud. Beneficial Finance Co. v. Smith (1968), 15 Ohio App.2d 210; accord Doyle v. Fairfield Machine Co., Inc. (1997), 120 Ohio App.3d 192, 210, 697



N.E.2d 667; Bradley v. Bessick (April 12, 2000), Lorain App. No. 98CA007182 (“The heart of any claim of fraud is that the injured party changed his position in reliance on the false representation and was injured by his action in reliance on the representation.”) Plaintiff does not dispute this. Rather, Plaintiff states that it has properly alleged justifiable reliance.

Defendants state that Plaintiff has not and cannot allege this element. Defendants state that the public record establishes that the State could not have reasonably relied on the published WACs and AWP. In this regard, Defendants rely on documents, government reports, and sworn testimony. For purposes of the motion to dismiss, the Court will not consider the majority of this information. The Court will not take judicial notice of these materials. Under Rule 201 Ohio Rules of Evidence, the Court does not find the facts to be capable of accurate and ready determination. Even if the Court considered these attachments, however, Plaintiff has alleged that it did rely on WACs and AWP, and that it believed certain things about these prices. On a motion to dismiss, the Court must accept the allegations as true.

Defendants also rely on the Complaint itself and point out that the State reimburses providers at 12.8% discount off of AWP. This, Defendants argue, belies any claim that the State was misled into believing that AWP was an average of discounted prices at wholesale. Moreover, Defendants point to other information which it claims establish that the State knew the true meaning of AWP and WAC. While Defendants may ultimately prevail on this claim, it cannot be said that Plaintiff has failed to properly allege this element. In fact, as pointed out by Plaintiff, the Complaint does allege justifiable reliance. “Defendants were aware that ODJFS uses, and relies on, the information regarding AWP and WAC provided by Defendants to ODJFS and the price-reporting services to determine the amounts paid for reimbursement of prescription drugs under Ohio Medicaid.” (Complaint, ¶ 17). Moreover, the Complaint states:



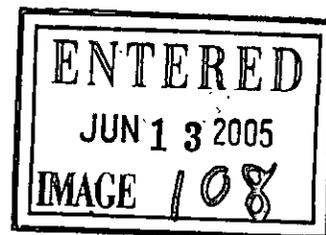
At all times relevant to this action, ODJFS had no knowledge of, and had no means of learning, the actual prices each of the Defendants charged its customers for its products. Rather, ODJFS obtained pricing information from Defendants, directly and indirectly, and reasonably relied on this information in determining the Medicaid reimbursement levels for the products of each of the Defendant manufacturers. (Complaint, ¶ 19)

Furthermore, Paragraph 34 of the Complaint alleges that “ODJFS and such other Ohio agencies and instrumentalities reasonably relied on such false pricing data in setting drug reimbursement rates.”

The Court cannot say at this stage that Plaintiff can prove no set of facts entitling it to relief.

2. RULE 9(B)

Defendants also argue that all counts of the Complaint fail to comply with Rule 9(B). Ohio Civil Rule 9(B) provides that “[i]n all averments of fraud or mistake, the circumstances constituting fraud or mistake shall be stated with particularity.” Rule 9(B) applies, regardless of the cause of action or theory of liability, whenever a Plaintiff avers fraud on the part of the Defendant. See Galloway v. Lorimar Motion Picture Mgmt., Inc. (1989), 55 Ohio App.3d 78, 82, 562 N.E.2d 949; Van-Am. Ins. Co. v. Schiappa, 191 F.R.D. 537, 541-42 (S.D. Ohio 2000). The circumstances of fraud that must be pleaded with particularity “include the time, place, and content of the false representation, the fact misrepresented, and the nature of what was obtained or given as a consequence of the fraud.” Baker v. Conlan (1990), 66 Ohio App.3d 454, 458, 585 N.E.2d 543. The underlying determination is whether the allegation is “specific enough to inform the defendant of the act of which the Plaintiff complains, and to enable the defendant to prepare an effective response and defense.” Id.



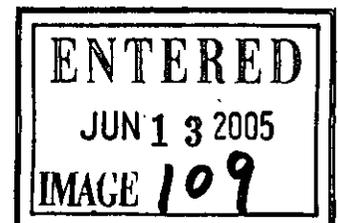
a. Payment based on WAC or AWP

Defendants first claim that the State failed to allege that the Ohio Medicaid Program or Ohio medicaid beneficiaries paid based on WACs or AWP. Under Ohio's reimbursement system, several different methods may be used. The State's reimbursement formula requires it to reimburse at the lowest of several alternatives, only one of which even references WAC or AWP. *See* Compl. ¶ 15; Ohio Adm.Code 5 101:3-9-05. The State does not specify whether it paid for any Defendant's drugs based on the AWP or WAC for those drugs, as opposed to other amounts, such as the FUL, the MAC, or the providers' usual and customary charges, that are unrelated to any Defendant AWP or WAC.

Defendants claim that Plaintiff's Medicare allegations suffer from the same defect. Medicare co-payments are based on the lesser of provider's actual charges or 95% of AWP. See Section 405.517, Title 42, C.F.R. If a provider's charges are less than 95% of AWP, Medicare reimbursement and co-payments are not based on AWP. Furthermore, Medicare allows reimbursement for multiple-source drugs, such as those at issue in the Complaint, at a flat rate calculated as "the lesser of the median average wholesale price for all sources of the generic forms of the drug or biological or the lowest average wholesale price of the brand name forms of the drug or biological." *Id.* Defendants claim the State has thus failed to allege that reimbursement of any Defendant's drug under Medicare was based on the published AWP or WAC for that drug.

In its Memorandum in Opposition, the State seems to clarify some allegations and states that Ohio Medicaid paid based on WAC. At oral argument, there was some confusion about this. The Complaint needs to be amended to properly set forth the claims.

The Court finds that Plaintiff has failed to meet the requirements of Rule 9(B). While



dismissal is an available remedy, the Court in this case will permit Plaintiff to amend its Complaint to attempt to comply with Rule 9(B).

a. Failure to Identify Fraudulent Statement

Defendants next argue that Plaintiff failed to identify the allegedly fraudulent statements or to explain how the published AWP and WACs are false. In this regard, Defendants state that Plaintiff has failed to identify a single allegedly false WAC for any of Defendant's drugs. Defendants argue the allegations regarding AWP are also insufficient under Rule 9(B). In short, Defendants argue they cannot determine how Plaintiff claims the prices were false.

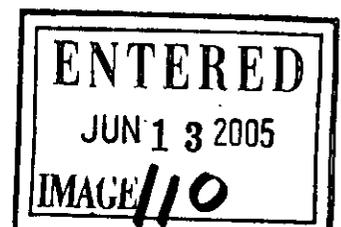
The Court agrees and finds that the State has failed to meet Rule 9(B) in this regard. However, again the Court will permit Plaintiff to amend its Complaint. Plaintiff is granted leave to amend to state with specificity the alleged false statements. With respect to Defendants Warrick, Schering-Plough and Shering, this specificity must include the details of their involvement with WAC, the who, what, when, where and why.

c. Who, When

Finally, Defendants claim that Plaintiff has failed to identify the "who" or "when" of the allegedly false statements. The Court believes that Plaintiff has met its burden under Rule 9(B) with respect to this argument of Defendants, except as to Defendants Warrick, Schering-Plough, and Shering. Thus, Defendants' motion as to this element is denied.

3. COUNT II -- CONSUMER SALES PRACTICES ACT

Plaintiff claims that Defendants' allegedly deceptive acts and practices caused Ohio Medicare beneficiaries to make excessive co-payments for prescription drugs covered by Medicare in violation of the Ohio Consumer Sales Practices Act, R.C. 1345.02 and 1345.03



("CSPA"). Defendants argue that Plaintiff has failed to state a claim because:

- a) Defendants are not "suppliers";
- b) There is no allegation of any deceptive advertising or promotion in connection with a consumer transaction; and
- c) Some claims are barred by the statute of limitations.

a. **Supplier**

R.C. 1345.03 provides that:

(A) No supplier shall commit an unconscionable act or practice in connection with a consumer transaction. Such an unconscionable act or practice by a supplier violates this section whether it occurs before, during, or after the transaction.

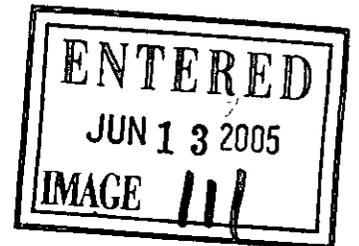
The act defines "supplier" in R.C. 1345.01 as follows:

(C) "Supplier" means a seller, lessor, assignor, franchisor, or other person engaged in the business of effecting or soliciting consumer transactions, whether or not the person deals directly with the consumer.

Thus, it is clear that under the terms of the statute, no privity is required between the "supplier" and the consumer. The "supplier" however, must be engaged in the business of effecting or soliciting consumer transactions.

In this case, the alleged consumer transaction is the purchase of drugs from the health care providers, which drugs are manufactured by Defendants. The first question is whether Defendants are "suppliers" under the Act.

Case law establishes that the Act is intended to be remedial and is to be liberally construed in favor of consumers. Estep v. Johnson (10th Dist. 1998), 123 Ohio App. 3d 307 (citing Einhorn v. Ford Motor Co. (1990), 48 Ohio St. 3d 27). However, a defendant must have a connection to the consumer transaction. As stated by the First District Court of Appeals in Garner v. Borcharding Buick (1st Dist. 1992), 84 Ohio App. 3d 61:



We believe that the Ohio Consumer Sales Practices Act was designed to protect consumers damaged by a supplier's deceptive practices which occur in connection with consumer transactions. See Weaver v.J.C. Penney Co. (1977), 53 Ohio App.2d 165, 6 O.O.3d 270, 372 N.E.2d 633. We hold that a defendant must be engaged in the business of effecting or soliciting consumer transactions, R.C. 134501(C), and that the defendant must have some connection to the consumer transaction in question in order to be liable as a supplier for deceptive practices which violate the Ohio Consumer Sales Practices Act. However, we do not interpret the statutes as requiring privity of contract between the consumer and the defendant.

The Court then determined that whether such a connection between defendant and plaintiff's consumer transaction exists must be determined by the evidence.

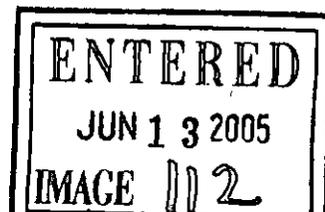
In Hahn v. Doe, (10th Dist. 1995), 1995 Ohio App. LEXIS 1057, the Court similarly recognized that while one may be a "supplier" without directly dealing with a consumer, a party must have some connection to the consumer transaction beyond merely being a manufacturer. In Hahn, the Court found no contact between plaintiffs and defendant; plaintiffs received no sales brochures or literature, and saw no advertising.

In Haynes v. George Ballas Buick-GMC Truck, (6th Dist. 1990), 1990 Ohio App. LEXIS 5661, the Court recognized that defendant must have some connection to the consumer transaction. The Court found the definition of "supplier" broad enough to cover the manufacturer of a consumer product who encourages the consumer to buy the product by advertising and other incentives.

Taking the allegations of the Complaint as true, Plaintiff has stated a connection between Defendants and the consumer transaction.

b. Deceptive Advertising in Connection with Consumer Transaction

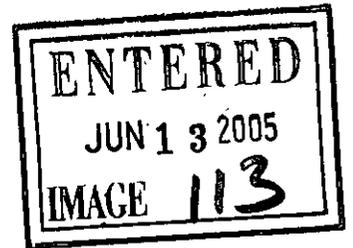
Defendants argue that they cannot be liable because they did not make any representations directly to consumers. As discussed above, privity is not required. What is required is that Defendants have some connection to the consumer transaction. For the reasons



discussed above, the Court finds that Plaintiff has adequately pled a claim.

c. Statute of Limitations

Defendants argue in a footnote that some of their claims are barred by the statute of limitations. Plaintiff argues that it alleges that Defendants are engaged in a continuing violation, and thus the cause of action under CSPA does not accrue until the conduct ceases. The Court agrees. See, Roelle v. Orkin Exterminating Co. (10th Dist. 2000), 2000 Ohio App. LEXIS 5141.



4. COUNT III - OHIO DECEPTIVE TRADE PRACTICES ACT

Plaintiff alleges in Count III that Defendants have violated the Deceptive Trade Practices Act. R.C.4165.02(A)(12) provides:

(A) A person engages in a deceptive practice when, in the course of the person's business, vocation, or occupation, the person does any of the following:

(12) Makes false statements of fact concerning the reasons for, existence of, or amounts of price reductions.

In Diamond Co. v. Gentry Acquisition Corp., Inc. (1988), 48 Ohio Misc.2d 1,6, 531 N.E.2d 777, the plaintiff alleged that the defendant, a clothing retailer, violated Section 4165.02(J) of the DTPA (which was re-designated as R.C. 4165.02(A)(12) in 1998) by advertising fictitious reasons for the low prices of its clothing. Defendants argue in this case that Plaintiff makes no assertion that Defendants made false statements regarding the reasons for or amounts of reductions in their prices for any of their drugs. Rather, Plaintiff's Complaint rests on its assertion that Defendants allegedly reported *higher* than actual prices for their drugs, not that they reduced their prices and failed to disclose the true purposes for doing so. Thus, Defendant claims that Plaintiff has alleged no conduct by Defendants that could constitute a violation of the DTPA.

Plaintiff claims that this is too narrow a reading of the statute and that it has stated a

claim under the statute.

Taking the allegations of the Complaint as true, the Court finds that Plaintiff has stated a Claim under the Ohio Deceptive Trade Practices Act. The statute prohibits the making of a false statement concerning the existence of a price reduction. Broadly read, Plaintiff has stated a claim. Therefore, the motion to dismiss this Count is denied.

5. COUNTS IV AND VI – MEDICAID FRAUD AND ANTI-KICKBACK

Plaintiff alleges Defendants violated the Medicaid Fraud and Anti-Kickback Statutes. Defendants argue that these statutes are criminal statutes and provide no basis for civil liability. The Court agrees.

Plaintiffs have cited no cases which would impose civil liability for violations of these statutes. Further, Plaintiff's reliance on R.C.2307.60(A) and 2921.13 does not change the result.

Under Ohio law, a violation of a criminal statute does not give rise to a claim for civil damages. As the court held in Biomedical Innovations v. McLaughlin (10th App. Dist. 1995), 103 Ohio App. 3d 122, 126, “[a]ppellant’s claim for civil damages was inappropriate because it was based upon an alleged violation of a criminal statute under which criminal penalties result.” In Brunson v. City of Dayton, 163 F. Supp. 2d 919, 928 (S. Dist. Ohio 2001), the court agreed with the argument of Defendants that “civil actions cannot be predicated upon an alleged violation of a criminal statute.” Similarly, in Stone V. Holzberger, 807 F. Supp. 1325, 1345 (S.D. Ohio 1992) (“There is no automatic civil liability for violation of a criminal statute”), aff’d 23 F.3d 408 (6th Cir. 1994); and Culberson v. Doan, 125 F. Supp. 2d 252, 280 (S.D. Ohio 2000). (“Plaintiffs have no standing to assert a state criminal statute as a civil tort in their lawsuit.”), the courts rejected the arguments of Plaintiffs that violation of a criminal statute gave rise to a civil cause of action.



The Ohio General Assembly “may impose both criminal penalties and civil remedies in respect to the same act or omission.” Ohio Department of Natural Resources v. Prescott (1989), 42 Ohio St 3d 65,68. However, Ohio Revised Code 2307.60 does not create a civil cause of action for violation of a criminal statute. As the court held in Stockdale v. Baba (10th App. Dist. 2003), 153 Ohio App. 3d 712,740, 2003-Ohio-4366, “R.C. 2307.60 is merely a compilation of the common law in Ohio that a civil action is not merged in a criminal prosecution which arose from the same act or acts.” In other words, Section 2307.60 simply prevents a merger of any civil action to a criminal prosecution and does not independently create a civil action.

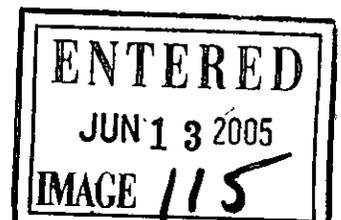
No civil cause of action exists, and therefore the Court grants Defendants’ motion to dismiss these claims.

6. COUNT V – UNJUST ENRICHMENT

Plaintiff claims Defendants were unjustly enriched. Defendants did not directly receive any payments; payments were made to healthcare providers. Plaintiff claims the benefit Defendants received were increased sales and market shares, and thus increased profits. Defendants argue these are only incidental benefits and cannot form the basis of a claim for unjust enrichment.

Plaintiff argues that Defendants need not obtain payment directly from Plaintiff in order to recover. Plaintiff relies on Pioneer Bank v. Flynn (Sept 9, 1981), Butler App. No. CA79-04-0039, 1981 WL 5198. In that case, the Court held that the application of the doctrine of unjust enrichment “does not require privity between the parties.”

Defendants argue that while Ohio law does not require privity, it does require more than an indirect benefit. See Directory Services Group v. Staff Builders International (8th Dist. 2001) 2001 WL 792715. Defendants argue that in this case, Plaintiff has alleged only an incidental



benefit. The Court disagrees. The Complaint states that “Defendants knowingly and intentionally created a ‘spread’ to increase their sales and market share of these drugs, thereby increasing their profits.” (Complaint ¶ 21). Although the benefit conferred was not directly between the parties in this action, it has been pled by the Plaintiff that it was intentional and resulted in an indirect benefit- increased profits to Defendants. Taking the allegations of the complaint as true, Plaintiff has stated a claim for unjust enrichment. Therefore, the motion to dismiss this claim is denied.

CONCLUSION

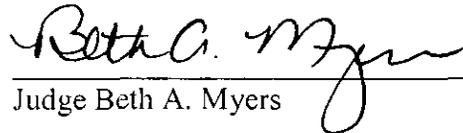
For the reasons discussed above, the Court grants Defendants’ Motion to Dismiss Counts IV and V and denies the Motion with respect to Counts I, II, III and VI. The Court further finds that Plaintiff has failed to meet the requirements of Rule 9(b) in certain respects and permits Plaintiff to file an amended complaint.

The parties are referred to Local Rule 17 for preparation of an entry.

ENTER

JUN 13 2005

BETH A. MYERS, JUDGE



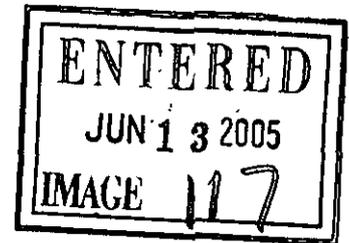
Judge Beth A. Myers

Copies by fax and mail:

Stanley M. Chesley, Esq.
Waite, Schneider, Bayless & Chesley Co., L.P.A.
1513 Fourth & Vine Tower
One West Fourth Street
Cincinnati, OH 45402
Fax: (513) 621-0262



Michael R. Barrett, Esq.
Barrett & Weber, L.P.A.
500 Fourth & Walnut Centre
105 East Fourth Street
Cincinnati, OH 45202
Fax: (513) 721-2120



James E. Swaim, Esq.
Flanagan, Lieberman, Hoffman & Swaim
318 West Fourth Street
Dayton, OH 45402
Fax: (937) 223-3335

C. David Ewing, Esq.
Gardner, Ewing & Souza
1600 Meidinger Tower
462 South Fourth Avenue
Louisville, KY 40202
Fax: (502) 585-5858

W. B. Markovits, Esq.
Markovits & Greiwe Co., L.P.A.
119 East Court Street, Suite 500
Cincinnati, OH 45202
Fax: (513) 621-7086

James E. Burke, Esq.
Keating Muething & Klekamp
1400 Provident Tower
One East Fourth Street
Cincinnati, OH 45202
Fax: (513) 579-6457

Shawn J. Organ, Esq.
Kasey T. Ingram, Esq.
Jones Day
41 South High Street, Suite 1900
Columbus, OH 43215-6113
Fax: (614) 469-3939

Earle Jay Maiman, Esq.
Thompson Hine
312 Walnut Street, Suite 1400
Cincinnati, OH 45202-4029
Fax: (513) 241-4771

Robert A. Pitcairn, Jr., Esq.
Katz Teller Brant & Hild
255 East Fifth Street, Suite 2400
Cincinnati, OH 45202
Fax: (513) 762-0077

