

SCANNED ON 6/29/2010

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

CHADBOURNE & PARKE LLP,

Plaintiff,

-against-

CHARLES F. GIBBS,

Defendant.

Index No. **10108552**

Date Purchased: June \_\_, 2010

*Summons*

**FILED**

JUN 29 2010

COUNTY CLERK'S OFFICE  
NEW YORK

To the above-named Defendant:

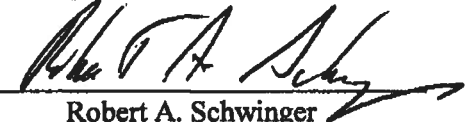
You are hereby summoned to answer the Verified Complaint in this action and to serve a copy of your Answer on the Plaintiff's Attorneys within 20 days after the service of this summons, exclusive of the day of service (or within 30 days after the service is complete if this summons is not personally delivered to you within the State of New York); and in case of your failure to appear or answer, judgment will be taken against you by default for the relief demanded in the Verified Complaint.

The basis of venue in the County of New York is CPLR §§ 503(a) and (d), because the plaintiff partnership has its principal office in the County of New York at 30 Rockefeller Plaza, New York, New York 10112.

Dated: New York, New York  
June 29, 2010

CHADBOURNE & PARKE LLP

By



Robert A. Schwinger  
A Member of the Firm

Attorneys Pro Se  
30 Rockefeller Plaza  
New York, New York 10112  
(212) 408-5100

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

CHADBOURNE & PARKE LLP,

Plaintiff,

Index No.

16108552

-against-

CHARLES F. GIBBS,

Defendant

**FILED**  
**VERIFIED COMPLAINT**  
JUN 29 2010  
COUNTY CLERKS OFFICE  
NEW YORK

Plaintiff Chadbourne & Parke LLP, *pro se*, as and for its verified complaint herein against defendant Charles F. Gibbs, respectfully alleges as follows:

**Nature of Action**

1. This is an action to recover from a court-appointed guardian hundreds of thousands of dollars that he already has sworn under oath are due to the plaintiff herein for the services plaintiff provided him, yet which the guardian refuses to pay or disburse from court-awarded monies that he has received for this purpose.

2. Specifically, in a proceeding concerning certain trusts for descendants of department store magnate Marshall Field, the defendant secured a very substantial award from the Surrogate's Court for his service as a Guardian *ad Litem*. As detailed in defendant's own fee applications to the Surrogate's Court, most of the award that defendant sought was for payment of the legal fees and expenses that defendant had incurred with the plaintiff law firm, for plaintiff's services as counsel to defendant in his role as Guardian *ad Litem* for over a decade. Once defendant took possession of this award, however, he began claiming that he had

no obligation to pay plaintiff for these services and expenses, and asserted that he could simply appropriate the court-awarded sum for himself. Apart from a small token payment made earlier this year, defendant has refused and continues to refuse to pay the plaintiff the outstanding sums for the decade of legal services plaintiff provided defendant and the associated expenses. Plaintiff accordingly seeks relief from this Court.

**Parties, Jurisdiction and Venue**

3. Plaintiff Chadbourne & Parke LLP, a New York limited liability partnership, is an international law firm headquartered at 30 Rockefeller Plaza, New York, New York, with additional offices within the United States and in various countries around the world.

4. Defendant Charles F. Gibbs is an attorney licensed to practice in the State of New York and currently practices law within the City, State and County of New York, on information and belief as a partner in the Private Wealth Services group of the law firm Holland & Knight LLP, at 195 Broadway, New York, New York. On information and belief, defendant is not a New York domiciliary or resident but rather is a resident of the State of New Jersey who maintains homes in New Jersey and California. From approximately July 1991 to July 10, 2000, defendant was a member of the plaintiff partnership.

5. This Court has personal jurisdiction over the defendant pursuant to CPLR §§ 301 and 302, because defendant is doing business within the City, State, and County of New York, and because this action arises from the transaction of business within the City, State, and County of New York.

6. Venue is proper in this county pursuant to CPLR §§ 503(a) and 503(d) because the plaintiff partnership has its principal office within the City, State and County of New York.

**Facts Common to All Causes of Action**

**Defendant's Service as Guardian *ad Litem*  
and Plaintiff's Service as His Counsel**

7. On September 28, 1992, defendant was appointed by the Surrogate's Court of the State of New York for the County of New York (the "Surrogate's Court") as a Guardian *ad Litem* for certain minor or unborn persons who were remaindermen under 17 separate trusts, all of which were created by Marshall Field V, in connection with 17 separate proceedings to settle trust accounts. These proceedings were being handled collectively in the Surrogate's Court under a single index number, File No. 56/92, and for the sake of simplicity these proceedings will be referred to herein collectively as the "Matter." At the time when defendant was appointed as a Guardian *ad Litem* in the Matter, he was a partner in the plaintiff law firm.

8. The plaintiff law firm in good faith provided legal services to the defendant Guardian *ad Litem* in connection with the Matter beginning in 1992 and continuing thereafter, including appearing in the Surrogate's Court as counsel of record to defendant in his capacity as Guardian *ad Litem* in the Matter.

9. Plaintiff and defendant understood and agreed that plaintiff's provision of legal services to defendant as Guardian *ad Litem* in connection with the Matter was not being undertaken on a *pro bono* or other gratuitous basis. Plaintiff and defendant understood and agreed that plaintiff was expected to, should, and would receive compensation for the services it

so provided to defendant and the associated expenses, once a Guardian *ad Litem* fee award was authorized by the Surrogate's Court and payment of such award was disbursed to defendant pursuant thereto; and that the charges plaintiff would submit would be in accordance with the applicable billing rates of the plaintiff law firm and that the expenses would be billed for in accordance with the normal practice of the plaintiff firm.

10. On July 10, 2000, while defendant was still serving as Guardian *ad Litem* in connection with the Matter, but before any Guardian *ad Litem* application for fees and expenses had been made or approved in the Matter, defendant resigned from his position as a partner in the plaintiff law firm and joined another law firm, ceasing to be a partner in the plaintiff law firm from that point forward.

11. Plaintiff continued to provide legal services to, and to serve as counsel of record for, defendant as Guardian *ad Litem* in the Matter even after defendant resigned from the plaintiff law firm and joined another law firm, and plaintiff continued to do so into the year 2008.

Defendant's Guardian *ad Litem* Fee Applications in the Matter

12. On or about October 1, 2008, defendant submitted a package of 17 Guardian *ad Litem* fee applications to the Surrogate's Court in the Matter, in the total amount of \$1,160,690.14. Of this amount, (a) \$869,442.50 represented the value of time spent by attorneys and other legal timekeepers at the plaintiff law firm other than defendant himself, and (b) \$149,206.14 represented the plaintiff law firm's charges for expenses. These two amounts, which total \$1,018,648.64, are referred to herein as the "C&P Charges."

13. Defendant submitted his own affidavits as part of his Guardian *ad Litem* fee applications to the Surrogate's Court. Specifically, defendant submitted 17 such affidavits, each entitled "Affidavit of Services of Charles F. Gibbs as Guardian ad Litem" and sworn to on September 15, 2008, one for each trust that was part of the Matter. These 17 affidavits were essentially identical but for the portion where the charges discussed therein for the Matter as a whole were subdivided into the portion relevant to the respective trust covered by that affidavit. Each of these 17 affidavits attached as an exhibit a printout that plaintiff had provided to defendant showing the time record entries supporting plaintiff's charges for fees and descriptions of the associated expenses being charged by plaintiff. (For the sake of simplicity, these 17 affidavits will be cited herein collectively as "Gibbs 9/15/08 Aff.")

14. Defendant's 17 affidavits made clear that the amounts defendant was seeking in his fee applications were not solely for services performed by defendant personally, but rather also represented in substantial measure (as detailed in ¶ 12 above), the plaintiff law firm's charges for the services it performed for the benefit of defendant as Guardian *ad Litem* in the Matter and for associated expenses. For example, defendant in his affidavit characterized his application as being "to fix and determine an allowance for the services rendered by me and on my behalf as Guardian ad litem." (Gibbs 9/15/08 Aff. ¶ 2 (emphasis added).) Defendant explained in his affidavit that his Guardian *ad Litem* obligations "required an enormous magnitude of services . . . from senior lawyers of Chadbourne & Parke . . . and from junior lawyers and paralegal employees at Chadbourne" (*id.* ¶ 19), and that in fact "[t]he bulk of the legal services was performed . . . by associates and paralegals" of the plaintiff law firm, acting "under [defendant's] supervision." (*Id.* ¶ 21.)

15. In addition, defendant also submitted as part of his Guardian *ad Litem* fee applications to the Surrogate's Court 17 affidavits from Charles K. O'Neill, a current partner in the plaintiff law firm who was also a member of the firm's Management Committee, sworn to on September 18, 2008. As with defendant's own affidavits, here again there was one such affidavit for each of the 17 trusts that were part of the Matter, with all 17 affidavits being essentially identical but for the portion where the charges discussed therein for the Matter as a whole were subdivided into the portion relevant to the respective trust covered by that affidavit. (For the sake of simplicity, these 17 affidavits will be cited herein collectively as "O'Neill 9/18/08 Aff.") These affidavits likewise stated that defendant's Guardian *ad Litem* fee applications were being made to obtain an award for "Mr. Gibbs and Chadbourne's legal fees" (O'Neill 9/18/08 Aff. ¶ 5 (emphasis added)), and that the applications were made to obtain "approval of a legal fee and for payment of disbursements and costs incurred in connection with the duties of [defendant] as guardian ad litem" in the Matter. (*Id.* ¶ 2.)

16. Defendant vouched in his Guardian *ad Litem* fee applications for the propriety of the C&P Charges he had submitted to the Surrogate's Court. He stated that "the conduct of legal services was handled efficiently" (Gibbs 9/15/08 Aff. ¶ 21), and that the plaintiff law firm "undertook to render, and did render, legal services in a manner commensurate with the highest standards of skill, efficiency and expertise." (*Id.* ¶ 57.) Defendant further stated that "the time that we spent and the services we rendered were necessary and required in view of the complexity and novelty of the issues involved, and the magnitude of the losses" being claimed (*id.*), and he characterized the plaintiff law firm's work as "absolutely essential." (*Id.* ¶ 21.) Defendant described the lawyers at the plaintiff law firm as "experienced and highly skilled

attorneys [whose] work was efficient” (*id.* ¶ 59), and he specifically noted that “in the effort to reduce expenses, work was given to paralegal personnel under their supervision, resulting in a blended hourly rate of only \$160.02.” (*Id.*)

17. The legal basis for including the C&P Charges in defendant’s Guardian *ad Litem* fee applications arises from Section 405(3) of the Surrogate Court’s Procedure Act (“SCPA § 405(3)”), which allows a guardian *ad litem* to recover “his counsel fees and other expenses incurred.” Defendant’s inclusion of the C&P Charges in his Guardian *ad Litem* fee applications constituted an averment by defendant to the Surrogate’s Court, and an admission by defendant generally, that the C&P Charges in fact had been “incurred” by defendant as Guardian *ad Litem*, such that defendant as Guardian *ad Litem* accordingly was liable for and legally obligated to pay such amounts.

Award to Defendant in the Matter

18. After defendant’s Guardian *ad Litem* fee applications were submitted to the Surrogate’s Court, an agreement was eventually reached with certain trustees involved in the Matter (the “Trustees”) that the Trustees would not oppose an award of Guardian *ad Litem* fees and expenses to defendant if such award did not exceed \$875,000.00 in total for the Matter. Defendant thereupon filed 17 affidavits with the Surrogate’s Court, one for each trust, in which he stated that “[i]n lieu of further possible litigation over” his Guardian *ad Litem* fee applications, “I am agreeable to accepting . . . a total of \$875,000.00 (including costs and disbursements) for all 17 trusts.” (Affidavit of Charles F. Gibbs, Guardian *ad Litem*, sworn to October 18, 2008, ¶ 5 (all 17 such affidavits essentially identical but for the portion where the

\$875,000.00 total figure was broken out on a *pro rata* basis for the respective trust.) No specific item(s) or category(ies) of items from the fee application were identified to the Surrogate's Court by any party as being the basis for this reduction from the total amount of \$1,160,690.14 for which the defendant as Guardian *ad Litem* originally had applied. No agreement was made at any time between plaintiff and defendant as to whether (and if so, how) any reduction in the defendant's Guardian *ad Litem* fee award would affect the monies owed and to be paid to plaintiff for its services and expenses.

19. On September 30, 2009, the Surrogate's Court signed orders and decrees approving awards to defendant of Guardian *ad Litem* fees and expenses totaling \$875,000.00, which amounted to approximately 75.39% of the total amount originally claimed in defendant's 17 Guardian *ad Litem* fee applications. No specific item(s) or category(ies) of items from the fee applications were identified by the Surrogate's Court as being the basis for this reduction from the total amount of \$1,160,690.14 for which the defendant as Guardian *ad Litem* originally had applied.

20. In January 2010, the Trustees paid to defendant \$875,000.00 from the trusts that were the subject of the Matter, pursuant to the Surrogate's Court's orders and decrees.

Defendant's Failure to Pay Plaintiff the C&P Charges

21. To date, notwithstanding defendant's averments and admissions in his fee applications, defendant has paid plaintiff only \$27,507.00 in respect of the \$1,018,648.64 in C&P Charges, which payment was made on January 13, 2010.

22. Defendant is now apparently taking the position that he is entitled to retain the entirety of the \$875,000.00 award personally and has no legal obligation to pay any further amounts to the plaintiff law firm which for a decade provided legal services to him in his capacity as Guardian *ad Litem* in the Matter. However, because defendant's Guardian *ad Litem* fee applications in the Matter were premised on the representation that the C&P Charges had been incurred by him, so as to be recoverable by him pursuant to SCPA § 405(3), defendant has conceded that as Guardian *ad Litem* he is liable to pay plaintiff the C&P Charges.

23. If defendant had been, as he now claims, free to leave plaintiff unpaid, then there was never any need or basis for him to have sought an award from the Surrogate's Court to cover the C&P Charges. If the circumstances were as defendant now claims, then defendant's Guardian *ad Litem* fee applications, which portrayed the C&P Charges as having been actually incurred by him for legal services that plaintiff rendered, would have been a misrepresentation to the Surrogate's Court, and potentially a breach of defendant's fiduciary duties to the very persons whom defendant was appointed to protect in his role as Guardian *ad Litem*.

#### Remaining Monies Owed to Plaintiff

24. The defendant incurred and was liable to plaintiff for the full amount of the C&P Charges. Netting out from the original \$1,018,648.64 of C&P Charges the \$27,507.00 payment that plaintiff received from defendant on January 13, 2010, defendant now owes plaintiff the net sum of \$991,141.64, which amount is currently due, owing and payable to plaintiff inasmuch as defendant has received payment from the Trustees pursuant to the Surrogate's Court's order. Plaintiff is entitled to judgment against defendant accordingly.

25. Alternatively, if the C&P Charges were to be reduced by the same *pro rata* percentage as was the ultimate award on defendant's Guardian *ad Litem* fee applications in the Matter (i.e., 75.39% recovery), defendant would be liable to pay plaintiff \$767,959.21 on the C&P Charges, which when netted against the \$27,507.00 payment that plaintiff received from defendant on January 13, 2010 would result in a net payment currently due, owing and payable to plaintiff of \$740,452.21. In such alternative, plaintiff would be entitled to judgment against defendant accordingly.

**AS AND FOR A FIRST CAUSE OF ACTION**  
**(Breach of Contract for Legal Services)**

26. Plaintiff repeats and realleges each and every allegation in the foregoing paragraphs as if set forth at length herein.

27. A contract existed between defendant and the plaintiff law firm for the provision of legal services to the defendant in his capacity as Guardian *ad Litem*, as more particularly described in ¶¶ 8-9 above.

28. The plaintiff law firm performed all of its obligations under that contract, as more particularly described in ¶¶ 8-16 above.

29. Defendant accordingly incurred liability to plaintiff for legal fees and expenses, as more particularly described in ¶¶ 12-20 and 24-25 above.

30. Defendant has breached his contract with plaintiff by refusing to pay legal fees and expenses due and owing to the plaintiff law firm for work performed by the plaintiff as legal counsel to defendant.

31. As a result of the defendant's breach, plaintiff has suffered damages in the amount of \$991,141.64. Accordingly, plaintiff is entitled to judgment against defendant in the amount of such damages plus appropriate prejudgment interest.

**AS AND FOR A SECOND CAUSE OF ACTION**  
**(Account Stated)**

32. Plaintiff repeats and realleges each and every allegation in the foregoing paragraphs as if set forth at length herein.

33. Defendant expressly and/or impliedly agreed and acknowledged that he owed and had incurred liability to the plaintiff for the C&P Charges by including such sums in his Guardian *ad Litem* fee applications pursuant to SCPA § 405(3). Defendant's Guardian *ad Litem* fee applications and accompanying affidavits included computerized time and expense records that were prepared by plaintiff and provided to defendant, which tabulated and documented the C&P Charges owing to plaintiff. By submitting those records to the Surrogate's Court as part of his fee applications, defendant accepted as correct plaintiff's accounting of the monies owed to it for fees and expenses, and represented to the Surrogate's Court that this account statement was correct.

34. As a result of the foregoing, an account was stated between plaintiff and defendant in the amount of the C&P Charges, i.e., \$1,018,648.64. Net of the \$27,507.00

payment that plaintiff received from defendant on January 13, 2010, the current balance on that account is \$991,141.64. Accordingly, plaintiff is entitled to judgment against defendant in the amount of such balance plus appropriate prejudgment interest.

**AS AND FOR A THIRD CAUSE OF ACTION**

**(Debt)**

35. Plaintiff repeats and realleges each and every allegation in the foregoing paragraphs as if set forth at length herein.

36. Defendant's fee applications and accompanying affidavits to the Surrogate's Court which included the C&P charges pursuant to SCPA § 405(3) constituted an acknowledgement by defendant that defendant owed plaintiff the amount of the C&P charges, \$1,018,648.64.

37. Net of the \$27,507.00 payment that plaintiff received from defendant on January 13, 2010, defendant continues to owe plaintiff \$991,141.64, which amount is currently owing, due, and payable. As a result, the defendant is currently liable to the plaintiff for this amount plus appropriate prejudgment interest.

**AS AND FOR A FOURTH CAUSE OF ACTION**

**(Money Had and Received)**

38. Plaintiff repeats and realleges each and every allegation in the foregoing paragraphs as if set forth at length herein.

39. An \$875,000.00 Guardian *ad Litem* fee award was paid to defendant by the Trustee based in part on the \$1,018,648.64 in C&P Charges that defendant submitted to the

Surrogate's Court under SCPA § 405(3) as having been incurred by him. Payment of this sum to defendant represented receipt by defendant of money rightfully belonging to plaintiff.

40. Defendant benefited from the receipt of the \$875,000.00 Guardian *ad Litem* fee award. Apart from the \$27,507.00 payment that defendant paid to plaintiff out of this award on January 13, 2010, defendant has represented to plaintiff firm that he intends to keep the entire award for himself.

41. Under principles of equity and conscience under these circumstances, defendant should not be permitted to retain the remaining portion of the \$875,000.00 Guardian *ad Litem* fee award for himself while leaving plaintiff virtually unpaid for plaintiff's decade of legal services to defendant in his role as Guardian *ad Litem* and the associated expenses, particularly given the extent to which defendant's Guardian *ad Litem* fee applications were based on those services and expenses. Accordingly, plaintiff is entitled to judgment against defendant for money had and received in respect of the funds belonging to plaintiff which defendant has received, plus appropriate prejudgment interest.

**AS AND FOR A FIFTH CAUSE OF ACTION**  
**(Treble Damages Under Judiciary Law § 487)**

42. Plaintiff repeats and realleges each and every allegation in the foregoing paragraphs as if set forth at length herein.

43. In serving as Guardian *ad Litem*, which position under § 404(1) of the Surrogate's Court Procedure Act may be performed only by "an attorney admitted to practice in New York," defendant was acting in and performing the role of an attorney.

44. By obtaining an \$875,000.00 Guardian *ad Litem* fee award based mostly on the time charges and expenses submitted by the plaintiff law firm, but thereafter disclaiming any legal obligation to pay to plaintiff fees for such time charges and expenses, and leaving nearly all such fees and expenses unpaid, defendant “wilfully receive[d] . . . money or allowance for or on account of any money which he has not laid out, or becomes [sic] answerable for” within the meaning of Judiciary Law § 487(2), in violation of such provision.

45. Plaintiff has been injured as a result of defendant’s actions, and defendant is accordingly liable to plaintiff, pursuant to Judiciary Law § 487, for treble damages for his violation of Judiciary Law § 487(2), *i.e.*, damages of three times the portion of the \$875,000.00 Guardian *ad Litem* fee award he received that remains owed by defendant to plaintiff for unpaid fees and expenses.

**AS AND FOR A FIFTH CAUSE OF ACTION**  
**(Quantum Meruit for Services Rendered)**

46. Plaintiff repeats and realleges each and every allegation in the foregoing paragraphs as if set forth at length herein.

47. The plaintiff in good faith provided legal services to the defendant in his role as Guardian *ad Litem* for a decade. Defendant accepted those services and indeed vouched to the Surrogate’s Court for their necessity, as set forth more particularly in ¶ 14 above.

48. The fair and reasonable value of the legal services which plaintiff thus provided to defendant was \$869,442.50, and the fair and reasonable value of the associated expenses charged by plaintiff was \$149,206.14, for a total of \$1,018,648.64 (or, if subjected to the same

*pro rata* reduction as were defendant's overall Guardian *ad Litem* fee applications, \$767,959.21). Defendant himself vouched to the Surrogate's Court for the propriety of plaintiff's charges, as set forth more particularly in ¶ 16 above.

49. Plaintiff provided defendant with these services and the benefits of these associated expenses in good faith, with both parties having an expectation that plaintiff would receive compensation therefor.

50. To date, defendant has paid to plaintiff only \$27,507.00 against the total fair and reasonable value of plaintiff's services and associated expenses. Accordingly, plaintiff is entitled to judgment against defendant in the amount of the unpaid balance of plaintiff's fair and reasonable charges, plus appropriate prejudgment interest.

**AS AND FOR A SEVENTH CAUSE OF ACTION**  
**(Unjust Enrichment)**

51. Plaintiff repeats and realleges each and every allegation in the foregoing paragraphs as if set forth at length herein.

52. By obtaining an \$875,000.00 fee award based in part on the \$1,018,648.64 in C&P Charges that he submitted to the Surrogate's Court, but then failing to pay plaintiff anything except the token sum of \$27,507.00 against the C&P Charges, defendant has unjustly enriched himself at plaintiff's expense, in such circumstances that, in equity and good conscience, defendant should not be permitted to retain such amounts but rather should make restitution to plaintiff in the amount of such unjust enrichment.

53. Accordingly, plaintiff is entitled to judgment against defendant for the amount by which defendant was unjustly enriched at plaintiff's expense, plus appropriate prejudgment interest.

WHEREFORE, plaintiff Chadbourne & Parke LLP respectfully prays for judgment against defendant Charles F. Gibbs awarding compensatory and treble damages to plaintiff in amounts to be determined at trial, plus interest, costs, and such other and further relief as this Court may deem just and proper.

Dated: New York, New York  
June 29, 2010

CHADBOURNE & PARKE LLP

By 

Robert A. Schwinger  
A Member of the Firm

Plaintiff Pro Se  
30 Rockefeller Plaza  
New York, New York 10112  
(212) 408-5100  
*rschwinger@chadbourne.com*

**VERIFICATION**

STATE OF NEW YORK    )  
                                  : ss.:  
COUNTY OF NEW YORK )

THOMAS J. McCORMACK, being duly sworn, deposes and says:

1.     That he is a member of the law firm of Chadbourne & Parke LLP, plaintiff in the within action.
  
2.     That he has read the foregoing complaint and knows the contents thereof, and that, on the basis of his personal knowledge and of documents reviewed by him and information gathered and provided to him by employees and agents of the plaintiff, the same is true to his own knowledge, except as to matters therein stated to be alleged upon information and belief, and that as to those matters he believes them to be true.

  
Thomas J. McCormack

Sworn to before me this  
28<sup>th</sup> day of June, 2010

  
\_\_\_\_\_  
Notary Public

LYNN PERDUE  
Notary Public, State of New York  
No. 01PE4853404  
Qualified in Queens County  
Certificate Filed in New York County  
Commission Expires Feb. 17, 2014

Index No.

<b>SUPREME COURT OF THE STATE OF NEW YORK COUNTY OF NEW YORK</b>
<b>CHADBOURNE &amp; PARKE LLP,</b> Plaintiff,  -against-  <b>CHARLES F. GIBBS,</b> Defendant.
<b>SUMMONS AND VERIFIED COMPLAINT</b>
<b>CHADBOURNE &amp; PARKE LLP</b>  Plaintiff <i>Pro Se</i>
<b>ORIGINAL</b>
OFFICE AND P.O. ADDRESS 30 ROCKEFELLER PLAZA NEW YORK, N.Y. 10112 (212) 408 6100