IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 17-cv-00210-RBJ

LIST INTERACTIVE, LTD. D/B/A UKNIGHT INTERACTIVE,

Plaintiff,

v.

KNIGHTS OF COLUMBUS,
DAVID J. KAUTTER, IN HIS OFFICIAL CAPACITY AS (ACTING) COMMISSIONER OF THE INTERNAL REVENUE SERVICE

Defendants.

KNIGHTS OF COLUMBUS'S MOTION TO DISMISS PLAINTIFF'S FIRST AND SECOND CLAIMS FOR RELIEF

Defendant Knights of Columbus (the "Order"), through Lewis Roca Rothgerber Christie LLP and pursuant to Fed. R. Civ. P. 12(b)(1), (6), moves to dismiss the First and Second Claims for Relief asserted in Plaintiff's Second Amended Complaint [ECF No. 98] ("SAC"). The Order requests dismissal of the First Claim, alleging a violation of the Racketeer Influenced and Corrupt Organizations Act ("RICO"), because Plaintiff LiST Interactive, Ltd. ("LiST") does not adequately allege the requisite predicate acts, causation, or an enterprise. The Order requests dismissal of the Second Claim, which seeks revocation of the Order's tax-exempt status, because LiST clearly lacks standing under Article III and the Internal Revenue Code to assert this claim.

I. LiST fails to state a claim under RICO.

To establish a civil RICO claim under 18 U.S.C. § 1962(c), a plaintiff must first show that the defendant "(1) participated in the conduct (2) of an enterprise (3) through a pattern (4) of racketeering activity." *BancOklahoma Mortg. Corp. v. Capital Title Co.*, 194 F.3d 1089, 1100

(10th Cir. 1999) (quotation omitted). To prove a pattern of racketeering activity, a plaintiff must establish at least two "racketeering predicates [that] are related, *and* that . . . amount to or pose a threat of continued criminal activity." *H.J. Inc. v. Nw. Bell Tel. Co.*, 492 U.S. 229, 239 (1989) (emphasis in original). "A civil plaintiff must also show (1) the requisite injury to business or property, and (2) that such injury was by reason of the substantive RICO violation." *Ray v. Spirit Airlines, Inc.*, 836 F.3d 1340, 1348 (11th Cir. 2016) (quotation omitted). LiST's RICO claim should be dismissed because LiST, with the exception of a single act of alleged trade secret theft, does not adequately allege the requisite predicate acts, causation, or an enterprise.

A. LiST does not adequately allege a pattern of predicate acts.

LiST alleges several categories of predicate acts: extortion (SAC ¶¶ 83-88); theft of trade secrets (*id.* ¶¶ 89-96); interstate transport of stolen goods (*id.* ¶¶ 97-101); fraud – wire fraud (*id.* ¶¶ 102-106), receipt of funds obtained by fraud (*id.* ¶¶ 107-108), and financial institution fraud (*id.* ¶¶ 109-112); and witness tampering (*id.* ¶¶ 113-114). With the sole exception of theft of trade secrets, these allegations do not meet RICO's pleading standard and do not establish the requisite predicate acts, nor does LiST have standing to assert them. Accordingly, LiST has failed to plead a "pattern" of racketeering activity.

1. LiST's allegations do not establish extortion.

Extortion is "'the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.'" *Spreitzer v. Deutsche Bank Nat'l Trust Co.*, 610 F. App'x 737, 743 (10th Cir. 2015) (quoting 18 U.S.C. § 1951(b)(2)). There is no allegation that the Order committed any act of extortion against LiST. Further, LiST does not allege that the Order acted "under color of official right" or

used "actual or threatened force [or] violence." *Id*. Rather, LiST alleges the Order "uses the economic fear of wrongfully withholding death benefits" to extort councils. (SAC ¶ 87.) But LiST "fails to identify to whom [the Order] made the threats, when [it] made them, and in what manner; all of these are facts necessary to adequately allege a predicate act of Extortion." *Witt v. Snider*, 2017 WL 2215252, at *5 (D. Colo. 2017). Moreover, LiST is basing an extortion theory on the unremarkable fact that the Order, pursuant to its lodge structure, requires councils to certify membership and pay dues. So long as the Order has any "legally-colorable claim" to these dues, its attempts to collect them "would not be Extortion," and LiST "fails to allege that [the Order] lacked any legal authority to obtain" these funds. *Id*.; *see also Olathe/Santa Fe P'ship v. Doull*, 2013 WL 3895288, at *2 (D. Kan. 2013) (RICO extortion allegations insufficient where plaintiffs alleged that bank "wanted plaintiffs to negotiate and provide more collateral before advancing additional funds"). Accordingly, LiST's extortion allegations have no connection to LiST and cannot serve as a predicate act for the RICO claim.

2. Interstate transport of stolen goods does not apply to trade secrets.

LiST's allegation of interstate transport of stolen "goods" under 18 U.S.C. §§ 2314 and 2315 cannot serve as a predicate act under RICO for two reasons. First, this allegation is based on the Order's alleged misappropriation of LiST's trade secrets, and the Tenth Circuit has clearly held that §§ 2314 and 2315 apply "only to physical 'goods, wares or merchandise,'" not to "[p]urely intellectual property" like a computer program. *United States v. Brown*, 925 F.2d 1301, 1307 (10th Cir. 1991); *see also GP Indus., LLC v. Bachman*, 514 F. Supp. 2d 1156, 1168 (D. Neb. 2007) ("[T]rade secrets, which are a form of intangible intellectual property, are not 'goods' covered by Sections 2314 and 2315."). Second, because LiST has separately alleged

trade secret theft as a predicate act, the allegations of interstate transport of stolen "goods" are impermissibly duplicative. "[P]laintiffs cannot fragment a singular act into multiple acts in order to invoke RICO." *Andrea Doreen Ltd. v. Bldg. Material Local Union 282*, 299 F. Supp. 2d 129, 153 (E.D.N.Y. 2004); *see also Schlaifer Nance & Co. v. Estate of Warhol*, 119 F.3d 91, 98 (2d Cir. 1997).

3. LiST does not adequately plead fraud.

RICO requires a plaintiff "to frame its pleadings in such a way that will give the defendant, and the trial court, clear notice of the factual basis of the predicate acts." *Cayman Exploration Corp. v. United Gas Pipe Line Co.*, 873 F.2d 1357, 1362 (10th Cir. 1989). Accordingly, "[t]he requirement of Fed. R. Civ. P. 9(b) that fraud must be pled with particularity applies to RICO claims." *Christou v. Beatport, LLC*, 849 F. Supp. 2d 1055, 1077 (D. Colo. 2012). "The complaint must 'set forth the time, place and contents of the false representation, the identity of the party making the statement and the consequences thereof.'" *Id.* at 1064 (quoting *Koch v. Koch Indus., Inc.*, 203 F.3d 1202, 1236 (10th Cir. 2000)).

LiST's allegations of wire fraud, receipt of funds obtained by fraud, and financial institution fraud, which appear in paragraphs 104, 108, and 111 of the Second Amended Complaint, do not satisfy this pleading standard. LiST fails to allege (1) how the alleged statements were fraudulent, (2) that LiST (or anyone) relied on these statements, or (3) that LiST (or anyone) suffered injury as a result of such reliance. *See Christou*, 849 F. Supp. 2d at 1077 (Rule 9(b) requires alleging "the consequences [of]" the alleged fraud"). Nor has LiST alleged "any specific circumstances, details, or dates that indicate how and when the alleged Enterprise carried out its . . . fraud." *Id.* at 1078. "The fact that . . . customers may have paid through

various financial institutions is insufficient to allege bank fraud." *Id*. Finally, as discussed below, LiST has failed to allege any connection between the allegations of fraud and the injuries it claims in this litigation. Accordingly, LiST's fraud allegations cannot serve as predicate acts for RICO's pattern requirement. *See id*.

4. LiST's allegations do not establish witness tampering.

LiST's allegation of "widespread" witness tampering is based on a single email the Order sent its members and leadership stating that they "may become a witness in this lawsuit" if they chose to speak with LiST or its attorney. (SAC ¶¶ 113-114.) At a hearing to address the matter held on March 2, 2017, this Court declined to find witness tampering. (*See* Tr. of Hr'g [ECF No. 49], at 18.) The parties worked with the Court to agree upon, and the Order then sent, a follow-up email making clear that individuals "may be subpoenaed to testify" regardless of whether they choose to speak with LiST. (*See id*. at 19.) That was the end of the matter. It is not plausible to suggest that the Order "threatened, corruptly persuaded, intimidated, or intentionally harassed a witness" as prohibited by 18 U.S.C. § 1512. *See E. Sav. Bank, FSB v. Papageorge*, 31 F. Supp. 3d 1, 15 (D.D.C. 2014). LiST is trying to "stretch the RICO statute to reach 'well beyond the bounds of the law's reasonable construction.'" *Grassick v. Holder*, 2012 WL 1066691, at *6 (D.R.I. 2012) (quoting *Gross v. Waywell*, 628 F. Supp. 2d 475, 480 (S.D.N.Y. 2009)) (internal quotation marks omitted).

5. The single alleged act of theft of trade secrets does not establish a pattern of racketeering activity to sustain a RICO claim.

Once the allegations of extortion, interstate transport of stolen goods, fraud, and witness tampering are disregarded, as they should be since they are not plausibly pled and have no connection to LiST whatsoever, the single predicate act LiST has alleged in support of its RICO

claim is theft of trade secrets. That single act is insufficient to establish a pattern of two or more predicate acts that are so related as to form "a threat of continued criminal activity." *H.J. Inc.*, 492 U.S. at 239. In the absence of such a pattern, LiST's RICO claim fails as a matter of law.

B. The RICO violations did not proximately cause LiST's injuries.

A RICO plaintiff must "show that a RICO predicate offense not only was a 'but for' cause of his injury, but was the proximate cause as well." *Hemi Grp., LLC v. City of New York*, 559 U.S. 1, 9 (2010). "When a court evaluates a RICO claim for proximate causation, the central question it must ask is whether the alleged violation led directly to the plaintiff's injuries." *CGC Holding Co., LLC v. Broad & Cassel*, 773 F.3d 1076, 1088 (10th Cir. 2014) (quotation omitted).

LiST alleges two sets of predicate acts to support its RICO claim: (1) a single act of trade secret theft directed at LiST and (2) various other acts, such as fraud and extortion, directed at third parties or the Order's councils. With regard to the second set of acts, however, LiST does not allege any resulting injury to itself. LiST is not a ratings agency, nor does LiST allege that it took any steps in reliance on representations about membership figures or insurance ratings. *See Vild v. Visconsi*, 956 F.2d 560, 569 (6th Cir. 1992) (dismissing RICO claim because "allegations regarding . . . acts directed toward others including ultimate purchasers . . . simply did not harm, nor threaten to harm, the plaintiff").

LiST tries to tie the two together by alleging that the Order committed theft of trade secrets so LiST would not uncover the other set of acts. (SAC ¶ 105.) The Supreme Court, however, has rejected such a causation theory. In *Anza v. Ideal Steel Supply Corp.*, Ideal brought a RICO claim against National. 547 U.S. 451, 454-55 (2006). According to Ideal, National was able to maintain artificially low steel prices because it was fraudulently underpaying taxes to the

New York tax authority. *Id*. The resulting unfair competition, Ideal alleged, caused it to lose "significant business and market share." *Id*. at 455 (quotation omitted). The Supreme Court held, however, that these allegations failed to establish proximate causation because "[t]he cause of Ideal's asserted harms . . . is a set of actions (offering lower prices) entirely distinct from the alleged RICO violation (defrauding the State)." *Id*. at 458. The same logic applies here: the cause of LiST's alleged harm is a "set of actions ([alleged theft of trade secrets]) entirely distinct from the alleged RICO violation." *Id*. There are no allegations – none – that any insurance fraud or extortion was ever directed at LiST or that it suffered any injury as a result. LiST has failed to satisfy the causation element of RICO.

C. Both of LiST's enterprise theories are insufficient.

Finally, the Second Amended Complaint fails to establish a proper enterprise under RICO. LiST now alleges two different enterprises. The first is said to consist, again, of "the Knights of Columbus fraternity as a whole, including KC, its officers and directors, the state councils, local councils, assemblies, independent insurance agents, and members." (SAC ¶ 67.) This statement is essentially a cut-and-paste from the First Amended Complaint, and the Court has already ruled that this enterprise allegation does not satisfy RICO's distinctness requirement because "these constituent parts of the fraternity – including thousands of local councils, assemblies, field agents, and general agents – merely carry out the Knights of Columbus' business of selling insurance." (Order [ECF No. 54] at 28.) That ruling was correct and is now law of the case. *See Kipling v. State Farm Mut. Auto. Ins. Co.*, 159 F. Supp. 3d 1254, 1264 (D. Colo. 2016).

LiST alleges an alternative enterprise called the "Insurance Fraud Enterprise" consisting of the Order, "the ratings agency AM Best and the software company IDI." (SAC ¶ 70.) While this alleged enterprise cures one problem (distinctness), it creates another because the "Insurance Fraud Enterprise" is not a "continuing unit" with a "common purpose." *See Boyle v. United States*, 556 U.S. 938, 948 (2009).

LiST has an insoluble problem here. Because its enterprise cannot consist solely of the "Knights of Columbus fraternity," it must add at least one more entity to the mix. If it were to add only A.M. Best and spin is theory about inflated membership numbers and insurance ratings, LiST might satisfy RICO's distinctness and "common purpose" requirements, but it would come up short on causation and standing because LiST cannot articulate any injury to itself as a result of this set of alleged predicate acts. In the alternative, if LiST were to add only IDI and plead a RICO claim based on the alleged misappropriation of trade secrets, LiST again might satisfy the distinctness and "common purpose" requirements but fail on pattern and continuity because, as this Court held in *Giese v. Giese*, "a single, narrowly-focused scheme . . . directed at a finite group of victims . . . with no potential to expand" to others "is not the kind of extensive, continuing racketeering RICO was meant to cover." 2017 WL 1407037, at *4 (D. Colo. 2017).

So, what LiST tries to do is take these two unrelated enterprises and tie them together with conclusory allegations, hoping that each might cure the other's deficiencies. (*See, e.g.*, SAC ¶ 75.) But this awkwardly conjoined enterprise is not a "continuing unit that functions with a common purpose." *Boyle*, 556 U.S. at 948. LiST itself cannot articulate a common purpose, simplistically alleging an "overall objective of obtaining illicit profit." (SAC ¶ 75.) This generality does not suffice under RICO. *See Shell v. Am. Family Rights Ass'n,* 2010 WL

1348548, at *12 (D. Colo. 2010) ("Although these individuals may have a common purpose of engaging in *some* activity related in *some* way to child welfare, there is nothing before the Court to indicate that there is any relationship between the group members such that the entire association-in-fact functions as a continuing unit.").

II. LiST lacks standing to bring the IRS claim.

LiST's Second Claim for Relief (hereinafter "IRS claim") is asserted against the IRS Commissioner and seeks a permanent injunction "enjoining and ordering" the Commissioner to revoke the Order's § 501(c)(8) tax-exempt status. LiST asserts that the Order should not be tax-exempt because, among other reasons, members have "married outside the faith" and "do not attend church regularly" (*id*. ¶ 133(b)); the Order operates a faith-based asset advisory service (*id*. ¶ 136); and some of its executives are highly compensated (*id*. ¶ 143). The IRS claim should be dismissed because LiST lacks both Article III and statutory standing to assert it.

A. LiST lacks standing under Article III.

The core constitutional component of standing requires a plaintiff to "allege personal injury fairly traceable to the defendant's allegedly unlawful conduct and likely to be redressed by the requested relief." *Allen v. Wright*, 468 U.S. 737, 751 (1984), *abrogated on other grounds*, *Lexmark Int'l, Inc. v. Static Control Components, Inc*., 134 S. Ct. 1377 (2014). The Supreme Court has cautioned that suits seeking to revoke another person's tax-exempt status "are rarely if ever appropriate for federal-court adjudication." *Allen*, 468 U.S. at 760. Courts routinely dismiss these cases for lack of standing because plaintiffs cannot show injury in fact, cannot trace their injury to the other person's tax-exempt status, and cannot establish redressability. *See id*. at 758-

59; *Simon v. E. Ky. Welfare Rights Org.*, 426 U.S. 26, 45-46 (1976); *Fulani v. Brady*, 935 F.2d 1324, 1328 (D.C. Cir. 1991). LiST's IRS claim suffers from all of these Article III defects.

1. LiST has not suffered injury in fact.

LiST asserts injury based on a theory of "competitor standing," contending that it is a "direct competitor" with the Order to "provide web platform services to the local councils of the Order." (SAC ¶ 122.) This is not plausible. By LiST's own account, it is a vendor of website templates. (*Id.* ¶ 11). The Order, by contrast, does not sell websites. It is a religious society and fraternal insurance company (*id.* ¶¶ 12-13), and this whole case is premised on LiST's desire to be the "designated *vendor for* the entire Knights of Columbus fraternity" (*id.* ¶ 17 (emphasis added)). LiST is not in the fraternal insurance business, and its inability to land a contract with the Order does not make it a competitor. "[T]o establish [competitor] standing, 'a plaintiff must show that he personally competes in the same arena with the party [upon] whom the government has bestowed the assertedly illegal benefit.'" *Fulani v. Bentsen*, 35 F.3d 49, 54 (2d Cir. 1994) (quoting *In re U.S. Catholic Conference*, 885 F.2d 1020, 1029 (2d Cir. 1989)) (internal quotation marks omitted). LiST fails this threshold requirement and cannot establish injury in fact.

2. LiST fails the causation and redressability requirements.

The IRS claim also does not satisfy the causation and redressability requirements for standing. LiST seeks redress for past economic injuries related to its business dealings with the Order. But the Order's tax-exempt status is in no sense the cause of these alleged injuries, and revoking that status would have no bearing on whether or what LiST can recover.

In *Simon v. Eastern Kentucky Welfare Rights Organization*, indigent plaintiffs sued the IRS to challenge a rule that gave tax-exempt status to hospitals that refused to serve indigent

patients. 426 U.S. at 32-33. The Court ordered the complaint dismissed because plaintiffs lacked standing. First, on causation, the Court found it "purely speculative" whether the hospitals' denials of service could fairly be traced to their tax-exempt status "or instead result from decisions made by the hospitals without regard to the tax implications." *Id*. at 42-43. Second, on redressability, the Court found it "equally speculative" whether a decision in plaintiffs' favor would have any real-world effect because it was "just as plausible" that hospitals would forgo favorable tax treatment to avoid the "financial drain" of serving indigent patients. *Id*. at 43.

The Court found the chain of causation "even weaker" in *Allen v. Wright*, 468 U.S. at 759. There, parents of African-American public schoolchildren sued the IRS to challenge rules that gave tax-exempt status to racially discriminatory private schools. *Id*. at 744-45. These parents had not themselves been denied admission to the tax-exempt schools; rather, the injury they claimed was their children's diminished ability to be educated in public schools that were racially integrated. *See id*. at 756-67. The Court wrote that it was "entirely speculative . . . whether withdrawal of a tax exemption from any particular [private] school would lead the school to change its policies," and it was "just as speculative" whether private school parents would transfer their children to public schools if private schools were "threatened with loss of tax-exempt status." *Id*. at 758. As in *Simon*, the "independent decisions" of third parties made the chain of causation "far too weak" to support standing. *See id*.

Following *Allen* and *Simon*, lower federal courts have dismissed similar challenges to the tax-exempt status of third parties. In *Fulani v. Brady*, 935 F.2d 1324, 1325 (D.C. Cir. 1991), minor-party candidate Lenora Fulani, after being excluded from a national presidential debate, sued the IRS to challenge the tax-exempt status of the debate sponsor, the Commission on

Presidential Debates ("CPD"). The D.C. Circuit held that Fulani lacked standing because, even if CPD's tax-exempt status were revoked, it still "could engage in a variety of activities ranging from declining to sponsor the debate to restricting the debates in such a manner that Fulani still would be unable to attain the level and quality of media exposure she seeks." *Id*. at 1330.

The Second Circuit reached a similar conclusion in *Fulani v. Bentsen*, 35 F.3d 49 (2d Cir. 1994), where Fulani challenged the tax-exempt status of the League of Women Voters. The League, along with CNN, had co-sponsored a nationally televised primary debate but excluded Fulani. *Id*. at 49-50. The court held she lacked standing. For one thing, she could not establish the requisite injury as a competitor because she was "a political candidate" while the League was a "sponsor of political debates." *Id*. at 54. And she could not establish causation and redressability because "[she] would have been excluded from the Debate by CNN even if the [IRS] had revoked the League's tax exemption." *Id*..

LiST here faces the same insurmountable hurdles. LiST alleges economic injuries based on the Order's refusal to announce it as the "designated vendor" for website templates (SAC ¶¶ 165, 168, 180, 193) and the Order's alleged misappropriation of LiST's trade secrets (*id*. ¶ 176). First, LiST does not even allege that these injuries are connected to the Order's tax-exempt status. Second, there is no allegation that withdrawal of the Order's tax exemption would redress LiST's alleged injuries. Indeed, it is impossible. LiST's contract and business tort claims seek to redress *past* injuries. These claims rise or fall based on the parties' prior conduct. They have nothing at all to do with whether the Order, *in the future*, has its tax-exempt status revoked. "Relief that does not remedy the injury suffered cannot bootstrap a plaintiff into federal court;

that is the very essence of the redressability requirement." *Steel Co. v. Citizens for a Better Env't*, 523 U.S. 83, 107 (1998).

As in *Simon*, LiST cannot draw any connection between its alleged injuries and the actions of the IRS except by "[s]peculative inferences." 426 U.S. at 45. And victory on the IRS claim would do nothing to redress the past injuries LiST allegedly suffered. *See id*. Because LiST lacks Article III standing to bring the IRS claim, the claim should be dismissed.

B. LiST lacks statutory standing under the Internal Revenue Code.

There is no private right of action in the Internal Revenue Code for challenging another person's tax-exempt status. Moreover, 26 U.S.C. § 7428 specifically prohibits such claims. Section 7428(a) authorizes only "the United States Tax Court, the United States Court of Federal Claims, or the district court of the United States for the District of Columbia" to issue declaratory relief regarding an organization's tax-exempt status. And § 7428(b) further limits the remedy:

> **(b) Limitations.**--
>
> > **(1) Petitioner.**--A pleading may be filed under this section only by the organization the qualification or classification of which is at issue.
> >
> > **(2) Exhaustion of administrative remedies.**--A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Federal Claims, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service.

26 U.S.C. § 7428.

In short, § 7428 authorizes a right of action against the IRS related to tax-exempt status *only* by the exempt organization itself, *only* in three specified federal venues (all in Washington, D.C.), and *only* after a petitioner has exhausted administrative remedies. Section 7428 thus

precludes LiST's IRS claim. *See Fulani v. Brady*, 935 F.2d at 1327 ("[T]he statutory scheme created by Congress is inconsistent with, if not preclusive of, third party litigation of tax-exempt status."); *Simon*, 426 U.S. at 46 (Stewart, J., concurring) ("I cannot now imagine a case, at least outside the First Amendment area, where a person whose own tax liability was not affected ever could have standing to litigate the federal tax liability of someone else.").

This Court dismissed similar claims in *Ferguson v. Centura Health Corp.*, 358 F. Supp. 2d 1014, 1017 (D. Colo. 2004), finding that "[n]o provision of the Internal Revenue Code authorizes third parties (i.e., persons other than the taxpayer) to challenge determinations [of tax-exempt status] made under § 501(c)(3)." While § 7428 "permits declaratory judgment actions relating to the [IRS's] determination of an organization's status and classification under § 501(c)(3)," the Court noted that such actions "may be brought only by an organization whose qualification or classification is at issue." *Id.* The Court concluded that "[w]here Congress has otherwise enacted a comprehensive legislative scheme, including an integrated system of procedures for enforcement, there is a strong presumption that Congress deliberately did not create a private cause of action." *Id.* at 1017-18 (quotation omitted). LiST has not overcome that strong presumption here. Section 501(c)(8) does not authorize LiST to challenge the Order's tax-exempt status, and § 7428 precludes it from doing so. The IRS claim should be dismissed.

III. Conclusion

The Order requests that the Court dismiss the First and Second Claims for Relief.

DATED: January 11, 2018.

Respectfully submitted,

s/ Ian Speir
L. Martin Nussbaum
Edward A. Gleason
Joy A. Woller
Hermine Kallman
Ian Speir
LEWIS ROCA ROTHGERBER CHRISTIE LLP
90 South Cascade Avenue, Suite 1100
Colorado Springs, CO 80903
Telephone: 719.386.3000
Email: ispeir@lrrc.com

Attorneys for Defendant Knights of Columbus

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of January 2018, a copy of the foregoing was filed with the Clerk of the Court using the CM/ECF System, which will send notification to the following:

Jeffrey S. Vail, Esq.
VAIL LAW LLC
5299 DTC Blvd., Suite 1101
Greenwood Village, CO 80111

s/ Luanne Sutton
Luanne Sutton