

1 Marty Harper (AZ #003416)  
2 Katherine V. Brown (AZ #026546)  
3 **POLSINELLI SHUGHART PC**  
4 CityScape  
5 One East Washington, Suite 1200  
6 Phoenix, Arizona 85004  
7 Telephone: (602) 650-2000  
8 Facsimile: (602) 264-7033  
9 E-Mail: mharper@polsinelli.com  
10 E-Mail: kvbrown@polsinelli.com  
11 *Local Counsel*

12 David F. Adler (Ohio #0037622)  
13 James R. Wooley (Ohio #0033850)  
14 Louis A. Chaiten (Ohio #0072169)  
15 Eric E. Murphy (Ohio #0083284)  
16 **JONES DAY**  
17 Northpoint  
18 901 Lakeside Avenue  
19 Cleveland, Ohio 44114  
20 Telephone: (216) 586-3939  
21 Facsimile: (216) 579-0212  
22 *Admitted Pro Hac Vice*

23 *Attorneys for Defendants-Appellants*  
24 *CBIZ, Inc., CBIZ MHM, LLC,*  
25 *CBIZ Accounting, Tax & Advisory*  
26 *Services of Phoenix, LLC,*  
27 *Mayer Hoffman McCann P.C.,*  
28 *Charles A. and Eileen M. McLane,*  
*and Joel B. and Donna L. Kramer*

**UNITED STATES DISTRICT COURT**  
**DISTRICT OF ARIZONA**

ROBERT FACCIOLA; THE ROBERT MAURICE FACCIOLA TRUST DATED DECEMBER 2, 1994; HONEYLOU C. REZNIK; THE MORRIS REZNIK and HONEYLOU C. REZNIK TRUST; JEWEL BOX LOAN COMPANY, INC.; JEWEL BOX, INC.; H-M INVESTMENTS, LLC; FRED C. HAGEL and JACQUELINE M. HAGEL REVOCABLE LIVING TRUST DATED MARCH 15, 1995; JUDITH A. BAKER; individually and on behalf of all others similarly situated,

Plaintiffs.

vs.

Case Nos. 2:10-cv-01025-MHM; 2:10-cv-02019-RRB; 2:10-cv-02739-PHX-MHM; 2:10-cv-02765-PHX-MHM; 2:10-cv-02768-PHX-MHM

Honorable Susan R. Bolton, Honorable John W. Sedwick, Honorable Ralph R. Beistline, and Honorable Mary H. Murguia

**DEFENDANTS-APPELLANTS**  
**CBIZ, INC., CBIZ MHM, LLC,**  
**CBIZ ACCOUNTING, TAX &**  
**ADVISORY SERVICES OF**  
**PHOENIX, LLC, MAYER**  
**HOFFMAN MCCANN P.C.,**  
**CHARLES A. AND EILEEN M.**  
**MCLANE, JOEL B. AND DONNA**

GREENBERG TRAUIG, LLP, a New York limited liability partnership; QUARLES & BRADY, LLP, a Wisconsin limited liability partnership; CBIZ, INC., a Delaware corporation; CBIZ MHM, LLC, a Delaware limited liability company; MAYER HOFFMAN MCCANN, P.C., a Missouri professional corporation; MICHAEL M. DENNING and DONNA J. DENNING, husband and wife; TODD S. BROWN and CYNTHIA D. BROWN, husband and wife; CHRISTOPHER J. OLSON and RACHEL L. SCHWARTZ-OLSON, husband and wife; JEFFREY A. NEWMAN and KATHLEEN N. NEWMAN, husband and wife; TOM HIRSCH (AKA TOMAS N. HIRSCH) and DIANE ROSE HIRSCH, husband and wife; HOWARD EVAN WALDER and BERTA FRIEDMAN WALDER (AKA BUNNY WALDER), husband and wife; HARISH PANNALAL SHAH and MADHAVI H. SHAH, husband and wife;

Defendants.

ML LIQUIDATING TRUST, as successor-in-interest to Mortgages Ltd.,

Plaintiff,

vs.

MAYER HOFFMAN MCCANN P.C., a Missouri professional corporation; CBIZ, Inc., a Delaware corporation; CBIZ MHM, LLC, an Ohio limited liability company,

Defendants.

- 
1. GREENBERG TRAUIG LLP, a limited liability partnership;
  2. ROBERT S. KANT and ELLEN P. KANT, husband and wife;
  3. MAYER HOFFMAN McCANN, P.C., a professional corporation;
  4. CBIZ, INC., a corporation; and
  5. CBIZ MHM, LLC, a limited liability company,

**L. KRAMER, GREENBERG TRAUIG, LLP, ROBERT S. AND ELLEN P KANT, AND JEFFREY H. VERBIN'S NOTICE OF RELATED CASES**

Case No. 2:10-cv-01025-MHM

Honorable Mary H. Murguia

Case No. 2:10-cv-02019-RRB

Honorable Ralph R. Beistline

Case No. 2:10-cv-02739-PHX-MHM

Honorable Mary H. Murguia

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Appellants,

vs.

1. ROGER ASHKENAZI;
2. JOSEPH BALDINO;
3. JOSEPH L. BALDINO, As Trustee Of THE BALDINO FAMILY REVOCABLE LIVING TRUST;
4. JOSEPH L. BALDINO, As Trustee Of THE MERIDIAN FINANCIAL CORP. PROFIT SHARING AND RETIREMENT TRUST;
5. ALAN BANDLER;
6. ALAN BANDLER IRA, SUN AMERICA, CUSTODIAN;
7. TERRI BANDLER IRA ROLLOVER, SUN AMERICA, CUSTODIAN;
8. LINDA BARKALOW IRA, E-TRADE SECURITIES, CUSTODIAN;
9. CHARLOTTE BARKLEY, As Trustee Of THE BARKLEY FAMILY TRUST DATED 8/27/1990;
10. CHARLOTTE BARKLEY, As Trustee Of THE CHARLOTTE S. BARKLEY LIVING TRUST DATED 4/11/1991;
11. SHAUNA BARKLEY;
12. SILVIA BIGHI, As Trustee Of THE BIGHI FAMILY SURVIVOR'S TRUST DATED JULY 14, 1999.
13. BIGHI & ASSOCIATES, An Arizona Limited Partnership;
14. SILVIA BIGHI, As Trustee Of THE BIGHI FAMILY BYPASS IRREVOCABLE TRUST DATED JULY 14, 1999;
15. JON BLIVEN AND LYNDA BLIVEN, Individually And As Trustees Of THE BLIVEN LIVING TRUST;
16. PAUL L. BRUNO;
17. P.B. CO., INC.;
18. DICK J. DIJKMAN IRA, FIRST TRUST CO. OF ONAGA, KS, CUSTODIAN;

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- 19. A.H. EARLEY;
- 20. SHELDON EPSTEIN, As Trustee Of THE VALLEY MEDICAL CENTER, LTD. PROFIT SHARING PLAN& TRUST;
- 21. SHELDON EPSTEIN IRA, FIRST TRUST COMPANY OF ONAGA, CUSTODIAN;
- 22. KAREN M. EPSTEIN, As Trustee of THE EPSTEIN FAMILY TRUST, TO BE HELD AS THE SOLE AND SEPARATE PROPERTY OF KAREN EPSTEIN;
- 23. MICHAEL D. EPSTEIN;
- 24. MICHAEL D. EPSTEIN ROTH IRA, FIRST TRUST COMPANY OF ONAGA, CUSTODIAN;
- 25. MICHAEL D. EPSTEIN IRA, FIRST TRUST COMPANY OF ONAGA, CUSTODIAN;
- 26. HEATHER R. EPSTEIN IRA, FIRST TRUST COMPANY OF ONAGA, 3 CUSTODIAN;
- 27. HEATHERR. EPSTEIN;
- 28. HEATHER R. EPSTEIN ROTH IRA, FIRS TRUST COMPANY OF ONAGA, CUSTODIAN;
- 29. BRUCE J. ETKIN, As Trustee Of THE BRUCE J. ETKIN REVOCABLE LIVING TRUST;
- 30. BRUCE J. ETKIN, As Trustee OfJ ERICHO, LLC PROFIT SHARING PLAN;
- 31. GREGORY A. FISHER;
- 32. RANDY L. GATES IRA, E-TRADE SECURITIES, CUSTODIAN;
- 33. KATHRYN L. GATES IRA, E-TRADE SECURITIES, CUSTODIAN;
- 34. RANDY GATES, As Trustee Of THE MGC CONTRACTORS PROFIT SHARING PLAN;
- 35. GILBURNE FAMILY LIMITED LIABILITY PARTNERSHIP;
- 36. MELVIN M. GLICK, As Trustee Of THE MELVIN M. GLICK AND ELLEN L. GLICK DECLARATION AND AGREEMENT OF TRUST DATED NOVEMBER 26, 2002 AND ANY AMENDMENTS THERETO;
- 37. THE GOOD-WARD CORP.;
- 38. GLENN GREEN;

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- 39. STEVE GUBIN, As Trustee Of THE GUBIN FAMILY TRUST AGREEMENT DATED MAY 27, 1992;
- 40. STEPHEN J. GUBIN, As Trustee of the GUBIN TRUST;
- 41. HALLIS ASSOCIATES LP;
- 42. G3 INVESTMENTS LP;
- 43. LAND POINTE APARTMENTS, LLC;
- 44. PARADISE LANE PROPERTIES, LLC;
- 45. LARMON HAUGEN, As Trustee Of THE OLAF A. HAUGEN AND LORRAINE E. HAUGEN FAMILY TRUST DATED JULY 19, 1995;
- 46. LARMON A. HAUGEN, As Trustee Of THE LARMON HAUGEN AND LINDA HAUGEN FAMILY TRUST DATED JULY 12, 1997;
- 47. LINDA HAUGEN, As Trustee of the LARMON HAUGEN AND LINDA HAUGEN FAMILY TRUST, AS HER SEPARATE PROPERTY, DATED JULY 12, 1997;
- 48. KENNETH J. HELD, As Trustee Of THE HELD TRUST AGREEMENT DATED 11/17/1998;
- 49. KENNETH J. HELD IRA, ARIZONA BANK & TRUST, CUSTODIAN;
- 50. CHARLES P. HURWICH, As Trustee Of THE CHARLES P. HURWICH TRUST AGREEMENT DATED SEPTEMBER 24, 10 1975;
- 51. LOUIS IORIO;
- 52. LOUIS IORIO, As Trustee of the BPEDIATRIC MEDICAL ASSOCIATES P.C. DEFINED BENEFIT PENSION PLAN DATED 12/21/04;
- 53. LOUIS IORIO, As Trustee of the PEDIATRIC MEDICAL ASSOCIATES P.C. PROFIT SHARING PLAN DATED 12/31/02;
- 54. AMNON KAHANE, As Trustee OfTHE KAHANE FAMILY REVOCABLE LIVING TRUST;

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55. AMNON KAHANE IRA, CHARLES SCHWAB & CO., INC. CUSTODIAN;  
56. JAMES L. KLATT, Individually And As Trustee Of THE JAMES LEONARD KLATT TRUST DATED SEPTEMBER 23, 2008;  
57. SHLOMO LANCIANO, As Trustee of the HAGYS TRUST;  
58. LISETTE 206, LLC;  
59. JOHN A. LUGINBILL IRA, FIRST REGIONAL BANK, CUSTODIAN;  
60. JOHN A. LUGINBILL, As Trustee of the FAMILY TRUST OF JOHN A. LUGINBILL AND SUSAN G. LUGINBILL;  
61. SUSAN G. LUGINBILL IRA, FIRST REGIONAL BANK, CUSTODIAN;  
62. JOHN A. LUGINBILL, As Trustee Of THE FASTAK ENTERPRISES LLC PENSION PLAN;  
63. FASTAK ENTERPRISES, LLC;  
64. JOHN A. LUGINBILL, As Trustee Of FASTAK ENTERPRISES, LLC 401-K PLAN;  
65. MICHAEL A. MACERA, As Trustee Of THE MACERA FAMILY TRUST;  
66. LOIS H. MACLEOD, As Trustee of the LOIS H. MACLEOD TRUST;  
67. LESLIE H. MARGOLIN;  
68. LESLIE H. MARGOLIN IRA, E-TRADE SECURITIES, CUSTODIAN;  
69. JAMES E. MERRIMAN IRA, ENTRUST ARIZONA, LLC, CUSTODIAN;  
70. MARK MOSKOWITZ, As Trustee Of CAT'S PAW TRUST;  
71. MARK MOSKOWITZ, As Trustee Of MARK S. MOSKOWITZ MONEY PURCHASE PENSION PLAN;  
72. ROBERT R. MURCH, As Trustee of the MURCH REVOCABLE TRUST DATED 4/7/97;  
73. ROBERT N. O'HARA, As Trustee Of THE O'HARA FAMILY TRUST;  
74. JOAN O'HARA;  
75. ERIC PIATKOWSKI;

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76. PROPERTY ADMIN SPECIALISTS  
401-K PLAN FBO ELLIOTT POLLACK;  
77. ELLIOTT POLLACK IRA,  
ARIZONA  
BANK & TRUST, CUSTODIAN;  
78. POLLACK FAMILY, LLC;  
79. NORMAN SABA;  
80. RICHARD SHAW;  
81. VERA SHAW, As Custodian For  
ALEXANDRA SHAW UNDER UGMA;  
82. MINGUS, LLC;  
83. EVA SPERBER-PORTER;  
84. BASELINE AND VAL VISTA L.P.;  
85. LITCHFIELD ROAD ASSOCIATES  
L.P.;  
86. ROBERT C. SWABACK, As Trustee  
Of  
THE SWABACK FAMILY TRUST  
DATED  
JUNE 9, 2004;  
87. BARRY WEISS;  
88. BARRY R. WEISS, MD, As Trustee  
Of THE BARRY R. WEISS MD  
DEFINED  
BENEFITS PENSION PLAN AND  
TRUST DATED JANUARY 1,2005;  
89. BARRY R. WEISS, MD, As Trustee  
of the BARRY R. WEISS MD PENSION  
PLAN;  
and  
90. BARRY ZEMEL, As Trustee Of THE  
BARRY ZEMEL, CPA, PC MPPP,

Appellees.

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1. GREENBERG TRAURIG, LLP, a New  
York  
limited liability partnership;  
2. ROBERT S. KANT and ELLEN P.  
KANT,  
husband and wife;  
3. MAYER HOFFMANN McCANN,  
P.C., a  
Missouri professional corporation;  
4. CBIZ, INC., a Delaware corporation;  
5. CBIZ MHM, LLC, a Delaware limited  
liability company, f/k/a CBIZ  
ACCOUNTING, TAX & ADVISORY  
SERVICES, LLC;  
6. CBIZ ACCOUNTING, TAX &  
ADVISORY  
SERVICES OF PHOENIX, LLC, a  
Delaware  
limited liability company f/k/a CBIZ

Case No. 2:10-cv-02765-PHX-MHM

Honorable Mary H. Murguia

1 MILLER WAGNER, LLC,

2 Appellants,

3 vs.

- 4 1. MARY MARSH, individually;  
5 2. ACHEN CONTRACTORS, LLC, an  
6 Arizona Limited Liability Company;  
7 3. ACHEN-GARDNER ENGINEERING,  
8 LLC, an Arizona Limited Liability  
9 Company;  
10 4. ARENA I Limited Partnership, an  
11 Arizona limited partnership;  
12 5. JOHN ARENA, as Trustee of the Farm  
13 Managers, Inc., PSP&T;  
14 6. SLYVIA ARENA, individually;  
15 7. MERLE R. ARLEN, as Trustee of the  
16 Merle  
17 and Norma Arlen Family Trust Dated  
18 January  
19 6, 1997;  
20 8. MERLE R. ARLEN, individually;  
21 9. THOMAS BERLINGER and  
22 CATHERINE  
23 BERLINGER, husband and wife;  
24 10. BRUCE DENNIS BUCKLEY and  
25 ALIVIA  
26 VIRGINIA BUCKLEY, as Trustees of  
27 The  
28 Bruce Dennis Buckley and Alivia Virginia  
Buckley Revocable Living Trust Dated  
June  
4, 1985 and Amended December 7, 1994;  
11. BRUCE D. BUCKLEY, individually;  
12. THOMAS A. BUSH and JOANNE M.  
BUSH,  
husband and wife;  
13. C&D TRADING, a Nevada  
corporation;  
14. KAREN-RUDEL CLEEVES-  
ESTABROOK  
as Trustee of the Karen-Rudel Cleeves-  
Estabrook Revocable Trust dated May 23,  
2002;  
15. MELVIN L. DUNSWORTH JR., as  
Trustee  
of The Revocable Living Trust of Melvin  
Dunsworth, Jr. Dated December 23, 2003;  
16. ENERGETICS, INC., an Arizona  
Corporation;  
17. ENERGETICS, INC. RESTATED  
PROFIT  
SHARING PLAN;  
18. VALENTINE EYTAN;  
19. DOUGLAS and SHARLENE



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GARDNER,  
individually and as husband and wife;  
20. DOUGLAS GARDNER, individually;  
21. SHARLENE GARDNER,  
individually;  
22. WENDELL GARDNER, individually;  
23. WENDELL J. GARDNER and  
PAULINE M.  
GARDNER as Trustees of the WPG  
Revocable Trust;  
24. GARDNER CAPITAL PARTNERS,  
LP, an  
Arizona limited partnership;  
25. ADAM GILBURNE and RONDA  
GILBURNE, husband and wife;  
26. ADAM GILBURNE and RONDA  
GILBURNE, as Trustees for The Adam  
and  
Rhonda Gilburne Family Trust UTA  
6/30/06;  
27. RONDA GILBURNE, individually;  
28. GOLDEN LENDING GROUP, LLC,  
an  
Arizona limited liability company, f/k/a  
PENNY HARDAWAY INVESTMENTS,  
LLC;  
29. BONNIE GREENBANK;  
30. BONNIE GREENBANK, as Trustee  
for  
Bonnie L. Greenbank Family Trust;  
31. GERALD GROSS, as Trustee of The  
Gerald  
Gross Family Trust;  
32. GERALD GROSS, as Trustee of the T  
& J  
Gross Trust;  
33. THELMA GROSS, individually;  
34. DELERY GUILLORY and KATHY  
GUILLORY, husband and wife;  
35. DELERY GUILLORY, individually;  
36. KATHY GUILLORY, individually;  
37. INVESTOR CLOUT, an Arizona  
Partnership;  
38. JSM FAMILY VENTURES, LLLP, an  
Arizona Limited Liability Limited  
Partnership;  
39. EVALINA LAYNE;  
40. LEAH L. LEWIS, as Trustee of the  
Leah L.  
Lewis Trust Dated February 23, 2000;  
41. LEAH L. LEWIS;  
42. WILLIAM C. LEWIS, as Trustee of  
the  
William C. Lewis Trust Dated August 1,  
1989, as amended;  
43. BARBARA LUKAVSKY;

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44. STEPHEN MAYNE and LINDA MAYNE, husband and wife;  
45. STEPHEN MAYNE, individually;  
46. LINDA MAYNE, individually;  
47. DONNA J. MCGREGOR;  
48. CHUCK NIDAY, as Trustee of the Ross Verne Family Trust, a Revocable Living Trust, dated January 18, 2007, and any supplements thereto;  
49. JEROME NOSANCHUK;  
50. JOSHUA NOSANCHUK and PATRICIA L. MURPHY, husband and wife;  
51. SARA NOSANCHUK;  
52. RICHARD J. PRINZ and CATHERINE T. PRINZ, husband and wife;  
53. YVONNE QUINTAL;  
54. LINDA REEVES, as Trustee for The LindaReeves Trust;  
55. RMA RENTAL AND LEASING LLP, and Arizona limited liability partnership;  
56. ROBERT RODEN;  
57. MARCELO ROMANO, individually;  
58. THE MARCELO ROMANO AND JEANETTE ROMANO FAMILY LIMITED LIABILITY PARTNERSHIP, NUMBER ONE, an Arizona limited liability partnership;  
59. DAVID ROSENTHAL, individually;  
60. MORTON M. SCULT, as Trustee of the Morton M. Scult, PC Money Purchase Pension Plan;  
61. SUMAR INVESTMENT CO., an Arizona general partnership;  
62. ROBERT L. TAYLOR and BONNIE TAYLOR, as Trustees of The Taylor Loving Trust;  
63. ROBERT L. TAYLOR as Trustee of the DDS, PC Profit Sharing Plan & Trust;  
64. RICHARD K. UNDERWOOD, as Trustee of the Richard K. Underwood Revocable Trust Dated October 31, 1995, as Amended;  
65. VERMA KATARIA MORTGAGE INVESTMENT, LLC, an Arizona limited liability company;

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66. JOHN VINSON and TAEKO VINSON, as Trustees for the John Charles Vinson Family Trust, dated December 3, 1984, as amended;  
67. DAVID WACKNOV, individually;  
68. CHRISTINE WACKNOV, individually;  
69. DON WATKINS;  
70. LEANORE WIRTZ, as Trustee for The Leanore Wirtz Living Trust Dated February 3, 1993;  
71. WMS FIXED INCOME FUND I, LLC, an Arizona limited liability company;  
72. WPG FAMILY LIMITED PARTNERSHIP, a Colorado Limited Partnership;  
73. DIANA WYKES;  
74. DAVE ZANECKI; and  
75. JOSEPH B. ZNANIECKI and CLARA B. ZNANIECKI, husband and wife,

Appellees.

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GREENBERG TRAUIG LLP, a New York limited liability partnership; MAYER HOFFMAN MCCANN P.C., a Missouri professional corporation; CBIZ, INC. (fka Century Business Services, Inc.), a Delaware corporation; CBIZ MHM, LLC (fka CBIZ Accounting, Tax & Advisory Services, LLC), a Delaware limited liability company; ROBERT S. KANT and ELLEN P. KANT, husband and wife, individually and as Trustees of the Kant Revocable Trust; JEFFREY H. VERBIN and JAQUELINE R. VERBIN, husband and wife; CHARLES A. McLANE and EILEEN M. McLANE, husband and wife; JOEL B. KRAMER and DONNA L. KRAMER, husband and wife

Appellants,

Case No. 2:10-cv-02768-PHX-MHM  
Honorable Mary H. Murguia

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vs.

VICTIMS RECOVERY, L.L.C., an  
Arizona  
limited liability company,

Appellee.

Defendants and/or Appellants CBIZ, Inc., CBIZ MHM, LLC, CBIZ Accounting, Tax & Advisory Services of Phoenix, LLC, Mayer Hoffman McCann P.C., Charles A. and Eileen M. McLane, Joel B. and Donna L. Kramer, Greenberg Traurig, LLP, Robert S. and Ellen P Kant, and Jeffrey H. Verbin (collectively “Defendants”) hereby file this notice in aid of the administrative reassignment of the following five cases:

1. *Robert Facciola, et al. v. Greenberg Traurig, LLP, et al.*, No. 2:10-cv-01025-MHM;
2. *ML Liquidating Trust v. Mayer Hoffman McCann P.C., CBIZ, Inc., and CBIZ MHM, LLC.*, No. 2:10-cv-02019-RRB;
3. *Greenberg Traurig, LLP, et al. v. Roger Ashkenazi, et al.*, No. 2:10-cv-02739-PHX-MHM;
4. *Greenberg Traurig, LLP, et al. v. Mary Marsh, et al.*, No. 2:10-cv-02765-PHX-MHM; and
5. *Greenberg Traurig, LLP, et al. v. Victim’s Recovery, L.L.C.*, No. 2:10-cv-02768-PHX-MHM.

Defendants file this notice because (a) four of the five cases are currently pending before the Honorable Mary H. Murguia whose nomination to the Ninth Circuit has been confirmed by the United States Senate and an administrative reassignment presumably will be in order (the fifth has been reassigned to the Honorable Ralph R. Beistline<sup>1</sup>); (b)

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<sup>1</sup> On January 5, 2011, *ML Liquidating Trust v. Mayer Hoffman McCann P.C., CBIZ, Inc., and CBIZ MHM, LLC*, Case No. 2:10-cv-02019, was reassigned to the Honorable John W. Sedwick. (See Doc. 36.) The following day, on January 6, 2011, the case was again reassigned to the Honorable Ralph R. Beistline. (See Doc. 37.)

1 one of the cases, *Robert Facciola, et al. v. Greenberg Traurig, LLP, et al.*, No. 2:10-cv-  
2 01025-MHM, is already the subject of a motion to transfer by Quarles & Brady LLP,  
3 attached hereto as Exhibit A (*SEC v. Radical Bunny LLC, et al.*, Case No. 2:09-cv-01560-  
4 SRB, Doc. 70), in light of the relationship between that case and one currently pending in  
5 Judge Bolton's court; and (c) all five cases relate to the bankruptcy of Mortgages Ltd.  
6 ("ML"), and to ML's relationship with a company called Radical Bunny. The  
7 bankruptcies for both ML and Radical Bunny are ongoing in the United States  
8 Bankruptcy Court for the District of Arizona.

9 Briefly, the relationship among these cases is as follows:

- 10 1. In *Robert Facciola, et al. v. Greenberg Traurig, LLP, et al.*, No. No. 2:10-  
11 cv-01025-MHM, investors in ML, on behalf of a putative class, assert  
12 claims against Defendants Mayer Hoffman McCann P.C., CBIZ, Inc.,  
13 CBIZ MHM, LLC, and Greenberg Traurig, LLP for auditing and legal  
14 services provided to ML, alleging that these Defendants participated in  
15 and/or induced securities-law violations and negligently misrepresented the  
16 financial condition of ML. (Doc. 1, *Facciola* Complaint ¶¶ 397, 399, 428,  
17 430-33, attached hereto as Exhibit B.) The *Facciola* plaintiffs further  
18 allege that the auditor Defendants failed to adhere to Generally Accepted  
19 Auditing Standards ("GAAS") in performing audits of ML (*id.* ¶¶ 311-318),  
20 and that ML's audited financial statements were subsequently attached to  
21 private offering memorandum supplied to individual investors, (*id.* ¶¶ 58,  
22 99). With respect to legal services, Plaintiffs allege that Greenberg Traurig,  
23 LLP advised ML on the content of its private offering memoranda, which  
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1 allegedly falsely or misleadingly described ML's business and financial  
2 condition. (*Id.* ¶¶ 198-217.)

3 2. In *ML Liquidating Trust v. Mayer Hoffman McCann P.C., CBIZ, Inc., and*  
4 *CBIZ MHM, LLC*, No. 2:10-cv-02019-RRB, the Trust established by ML's  
5 bankruptcy plan, responsible for prosecuting certain claims for the benefit  
6 of ML's investors, sued Defendants Mayer Hoffman McCann P.C., CBIZ,  
7 Inc., and CBIZ MHM, LLC for professional negligence, negligent  
8 misrepresentation, and breach of contract arising from auditing services  
9 provided by Mayer Hoffman McCann P.C. to ML. (Doc. 1, Notice of  
10 Removal, Ex. A, *ML Liquidating Trust* Complaint ¶¶ 135-144, attached  
11 hereto as Exhibit C.) The Trust further alleges that those audits  
12 misrepresented to ML's officers that its financial statements reflected its  
13 financial health and comported with Generally Accepted Accounting  
14 Principles ("GAAP"), and that the audits followed GAAS. (*Id.* ¶ 115.) The  
15 Trust seeks to recover all "obligations" ML incurred as a result of the  
16 alleged misrepresentations. (*Id.* ¶ 126.)

17 3. In the three appeals, *Greenberg Traurig, LLP, et al. v. Roger Ashkenazi, et*  
18 *al.*, No. 2:10-cv-02739-PHX-MHM; *Greenberg Traurig, LLP, et al. v.*  
19 *Mary Marsh, et al.*, No. 2:10-cv-02765-PHX-MHM; and *Greenberg*  
20 *Traurig, LLP, et al. v. Victim's Recovery, L.L.C.*, No. 2:10-cv-02768-PHX-  
21 MHM, Plaintiffs-Appellees' allegations and theories are similar to those  
22 contained in *Robert Facciola, et al. v. Greenberg Traurig, et al.* These  
23 three cases were removed to the United States Bankruptcy Court for the  
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1 District of Arizona from Arizona state court, and were pending before  
2 Judge Randolph Haines as adversary proceedings related to ML's Chapter  
3 11 bankruptcy. After Defendants-Appellants removed the cases, Plaintiffs-  
4 Appellees moved to remand them to state court. Judge Haines granted the  
5 motions on equitable grounds. Defendants-Appellants subsequently  
6 appealed the remand orders to the district court. (*See Roger Ashkenazi, et*  
7 *al. v. Greenberg Traurig, LLP, et al.*, Adversary Case No. 2:10-ap-01402-  
8 RJH, Doc. 92; *Mary Marsh, et al. v. Greenberg Traurig, LLP, et al.*,  
9 Adversary Case No. 2:10-ap-01824-RJH, Doc. 74; *Victim's Recovery,*  
10 *L.L.C. v. Greenberg Traurig, LLP, et al.*, Adversary Case No. 2:10-ap-  
11 01214-RJH, Doc. 99.)

14 As indicated above, four of the five cases currently await reassignment to a  
15 District Court Judge in conjunction with the reassignment of all of Judge Murguia's  
16 caseload. A transfer including all these cases would be consistent with Rule 42.1 of the  
17 Local Rules of the U.S. District Court for the District of Arizona on the grounds that  
18 these cases (a) arise from substantially the same transactions or events; (b) involve  
19 substantially the same parties or property; (c) call for a determination of substantially the  
20 same questions of law; and (d) would entail substantial duplication if heard by different  
21 judges. In addition to their commonality, *Facciola* is the subject of a motion to transfer  
22 to Judge Bolton's court. (*See SEC v. Radical Bunny LLC, et al.*, Case No. 2:09-cv-01560-  
23 SRB, Doc. 70, attached hereto as Exhibit A.) Nearly all of the factors favoring transfer to  
24 and consolidation in Judge Bolton's court will be satisfied for the other cases as well,  
25 particularly if the motion to transfer *Facciola* to her court is granted. Finally,  
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1 reassignment, transfer, and combination of the cases identified above may serve the  
2 administrative convenience of the District Court for the District of Arizona.

3 Respectfully submitted this 10th day of  
4 January, 2011.

5  
6 /s/ Katherine V. Brown

7 Marty Harper  
8 Katherine V. Brown  
9 Polsinelli Shughart  
10 CityScape  
11 One East Washington, Suite 1200  
12 Phoenix, Arizona 85004  
13 Telephone: (602) 650-2000  
14 Facsimile: (602) 264-7033  
15 *Local Counsel*

16 David F. Adler  
17 James R. Wooley  
18 Louis A. Chaiten  
19 Eric E. Murphy  
20 Jones Day  
21 Northpoint  
22 901 Lakeside Avenue  
23 Cleveland, Ohio 44114  
24 Telephone: (216) 586-3939  
25 Facsimile: (216) 579-0212  
26 *Admitted Pro Hac Vice*

27 *Attorneys for Defendants*  
28 *CBIZ, Inc., CBIZ MHM, LLC,*  
*CBIZ Accounting, Tax & Advisory*  
*Services of Phoenix, LLC,*  
*Mayer Hoffman McCann P.C.,*  
*Charles A. and Eileen M. McLane,*  
*and Joel B. and Donna L. Kramer*

Respectfully submitted,

/s/ Martin R. Galbut

Martin R. Galbut (#002943)  
Michaile J. Berg (#027166)  
Galbut & Galbut, P.C.  
2425 East Camelback Road, Suite 1020  
Phoenix, Arizona 85016  
Telephone: 602.955.1455



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Facsimile: 602.955.1585  
*Local Counsel*

Kevin M. Downey (D.C. Bar #438547)  
Ellen E. Oberwetter (D.C. Bar #480431)  
Patrick J. Houlihan (D.C. Bar #502396)  
Williams & Connolly LLP  
725 Twelfth Street, NW  
Washington, DC 20005  
Telephone: 202.434.5000  
Facsimile: 202.434.5029  
*Admitted Pro Hac Vice*

*Counsel for Appellants Greenberg Traurig,  
LLP, Robert S. and Ellen P Kant, and Jeffrey H.  
Verbin*

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**CERTIFICATE OF SERVICE**

I hereby certify that on January 10th, 2011, I electronically transmitted the attached document to the Clerk’s office using the CM/ECF System which will send notification of such filing to the e-mail addresses denoted on the Electronic Mail notice list, and I hereby certify that I have mailed the foregoing document or paper via the United States Postal Service to the non-CM/ECF participants indicated on the Manual Notice list.

/s/ Katherine V. Brown