

Exhibit J

COHENMILSTEIN

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COHEN MILSTEIN SELLERS & TOLL PLLC

For decades, Cohen Milstein Sellers & Toll PLLC has represented individuals, small businesses, institutional investors, and employees in many of the major class action cases litigated in the United States for violations of the antitrust, securities, consumer protection, civil rights/discrimination, ERISA, employment, and human rights laws. Cohen Milstein is also at the forefront of numerous innovative legal actions that are expanding the quality and availability of legal recourse for aggrieved individuals and businesses both domestic and international. Over its history, Cohen Milstein has obtained many landmark judgments and settlements for individuals and businesses in the United States and abroad.

COHEN MILSTEIN'S EMPLOYEE BENEFITS PRACTICE

The Employee Retirement Income Security Act ("ERISA") governs the conduct of private (non-governmental) employers who sponsor employee benefit plans and persons who manage those plans and control their assets. ERISA imposes duties on persons influencing or controlling plan investments, sets minimum standards in the design of certain employee benefit plans, makes enforceable benefit promises made by employers (including those made through the purchase of insurance) and makes enforceable the standards of conduct and plan design imposed by ERISA itself. Persons involved in the management of plans and the control of their assets, often including the employer or designated corporate officers must act in the best interest of the employees covered by the plan and their beneficiaries, not in the interest of the employer, with respect to managing the retirement or other benefit plan. ERISA Plans include traditional pension plans, 401(k) plans, employee stock ownership plans ("ESOPs"), health and other employee benefits.

Cohen Milstein's Employee Benefits Appellate Practice is dedicated to representing participants, beneficiaries or entities representing the interests of employees, retirees, plan participants or beneficiaries in ERISA cases on appeal. In the appropriate case, Cohen Milstein is willing to engage in appellate representation on a contingency fee basis or engage in representation on a deferred payment arrangement.

The following cases are a representative sample of the types of cases litigated by Cohen Milstein's Employee Benefits practice group:

PENSION PLANS

- New York Life - The Firm represented a class of current and former employees of the New York Life Insurance Company alleging that New York Life violated ERISA and RICO by engaging in self-dealing and investing the assets of the pension and 401(k) plans of its employees and agents in New York Life's own inappropriate and underperforming retail mutual funds.
- SBC Communications - The Firm represented employees who received an early retirement window pension and alleges that SBC violated ERISA by miscalculating the pension benefits for thousands of employees.
- Fujitsu - The Firm represented former employees of Fujitsu of America or its subsidiaries who were laid off with more than three years of service alleging that Fujitsu violated ERISA by adopting a plan

provision changing the plan's vesting schedule in violation of a provision of ERISA that prohibits the involuntary application of such changes to employees with more than three years of service under the plan.

401(K) RETIREMENT PLANS

Building on Cohen Milstein's extensive experience of the Securities Fraud/Investor Protection practice area, the firm also represents employees who purchased overvalued employer stock through employer-sponsored 401(k) retirement plans. In these cases, the firm represents employees alleging breach of fiduciary duties in order to hold employers and the plan fiduciaries accountable for misrepresentations which artificially inflated the value of the employer stock purchased through their 401(k) plans. While these employees may also have claims under the securities fraud laws, ERISA provides employees with significant additional rights and remedies to recover losses in employer stock lost through a 401(k) retirement plan.

EMPLOYEE STOCK OWNERSHIP PLANS (ESOPS)

- Azon Corporation Employee Stock Ownership Plan - The Firm represented a class of current and former employees of Azon alleging breach of fiduciary duties against the Trustee, HSBC Bank, and other fiduciaries who permitted insiders at the company to sell their holdings in the Company for more than fair market value. Since and as a result of this transaction, Azon has gone bankrupt and the assets of the Azon ESOP have become worthless.
- Tharaldson Motels Inc. Employee Stock Ownership Plan - The Firm represents former employees of Tharaldson alleging breach of fiduciary duties against the Trustee, Gary Tharaldson, and other fiduciaries who permitted Gary Tharaldson and his family to sell their stock in the Company for more than fair market value in two self-dealing transactions which were designed primarily for the benefit of Gary Tharaldson and his family and not the employees of the Company who participated in the Plan.

OTHER EMPLOYEE BENEFITS

- FFIC - The Firm represented a class of disabled now former Fireman's Fund employees who were terminated as a result of the adoption of a policy by Fireman's Fund Insurance Company to terminate the employment status of disabled employees who are unable to return to work.
- ILGWU - The Firm represents a class of retired members of the ILGWU who are challenging the transfer of ILGWU Death Benefit Fund assets to the ILGWU in violation of the terms of the Plan term.
- BellSouth - The Firm represents a class of retirees against BellSouth Corporation and AT&T Inc. regarding the BellSouth Telephone Concession promised to employees after they retire or provided to retirees living outside of an area served by BellSouth ("Out-of-Area Telephone Concession").
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AMICUS AND OTHER ERISA ADVICE

Cohen Milstein's Employee Benefits practice group has represented entities as amicus and provided advice on ERISA issues. For example, we have represented the following entities in filing amicus briefs:

- The Pension Rights Center as amicus curiae before the United States Supreme Court supporting the petitioners on the merits in *Tibble v. Edison International*, No. 13-550 (filed Dec. 9, 2014), arguing that 401(k) plan fiduciaries must monitor the fees charged by plan investments on a periodic basis, and that

participants can sue to require fiduciaries to replace overpriced investment options in 401(k) plans more than six years after the investment options were initially added to the plan.

- National Association of Insurance Commissioners as amicus before the United States Supreme Court in Rush Prudential HMO, Inc. v. Moran, 536 U.S. 355 (2002) a case involving the scope of ERISA preemption of state insurance laws. See Brief of the National Association of Insurance Commissioners As Amicus Curiae In Support of Respondents, 2001 WL 1673395 (filed Nov. 7, 2001).
- The Pension Rights Center as amicus before the United States Supreme Court supporting certiorari in Harley v. 3M Company, 537 U.S. 1106 (2003) involving the issue of whether plan participants may sue to recover losses to overfunded defined benefit plans caused by a breach of fiduciary duty. See Brief of the Pension Rights Center as Amicus Curiae in Support of Petitioners, 2002 WL 32133446 (filed Nov. 14, 2002).
- The Firm has also served as counsel for Independent Fiduciaries in connection with the evaluation of proposed settlements of litigation involving pension plans.

In addition the Firm has provided advice to the AFL-CIO in connection with ERISA preemption issues raised by state health care legislation, provided expert services on ERISA legal issues, and provided representation to a Trust Fund investigating claims for fiduciary breaches by its service providers.

Some of the firm's most recent significant ERISA cases include:

- Improperly Classified "Church Plan" Litigation. Cohen Milstein has taken a groundbreaking approach to complaints of hospitals with church affiliations violating the Employee Retirement Income Security Act. The U.S. Supreme Court said in December that it will review appellate decisions the firm has won in the Third, Seventh and Ninth Circuits against New Jersey's Saint Peter's Healthcare System, Illinois-based Advocate Healthcare Network and Dignity Health in California that found their retirement plans cannot be exempted from ERISA requirements as "church plans" under the law. In the Dignity Health case, the putative class claims that the nonprofit hospital chain underfunded its retirement plans by more than \$1.2 billion and failed to provide proper notification to class members or the secretary of labor.
- Jeld-Wen Employee Stock Ownership & Retirement Plan Litigation (No. 1:12-cv-1207, United States District Court District of Oregon). The Settlement required Defendants and JELD-WEN to provide both monetary and non-monetary relief to Class Members. The monetary relief required Defendants to pay \$15.5 million to the Class which was distributed to class members through their JELD-WEN ESOP account.
- Severstal Wheeling, Inc. Retirement Plan Litigation (No. 15-2725, United States Court of Appeals for the Second Circuit). A bench trial was held before the Honorable Laura Taylor Swain from July 8th through July 22, 2014. The Court issued a trial decision on August 10, 2015 finding that Defendants breached their fiduciary duties to the two Severstal Plans while they served as investment manager for those Plans in 2008 and until May 19, 2009 and entered judgment of more than \$15 million in favor of Plaintiffs. The district court decision was affirmed by the Circuit Court on August 30, 2016.
- In re Beacon Associates Litigation (No. 09-cv-0777, United States District Court for the Southern District of New York). Class action settlement of \$219 million for trustees and participants in ERISA-covered employee benefit plans whose assets were lost through investments made on their behalf by Beacon Associates LLC I & II in the investment schemes of Bernard Madoff.
- Tuten v. United Airlines, Inc. (No. 1:12-cv-01561, United States District Court for the District of Colorado). This case his lawsuit alleged that United Airlines, Inc. failed to make contributions to its pilots' accounts into the United pension plan for periods of military leave based on each pilot's 12-

month average earnings before the period of military leave, as required by USERRA. A settlement with United Airlines, Inc. which required payment of \$6.15 million plus non-monetary prospective relief was reached on August 14, 2013.

Cohen Milstein's Awards & Recognition

In 2017, Law360 selects Cohen Milstein as a Competition Practice Group of the Year and a Class Action Practice Group of the Year.

In 2016, Law360 Names Cohen Milstein's Richard A. Koffman a Competition Law MVP.

In 2016, Cohen Milstein Partner Martha Geer was selected as a 2016 North Carolina Leaders in the Law Honoree.

In 2016, the Washington Lawyers' Committee for Civil Rights and Urban Affairs named Cohen Milstein Sellers & Toll a recipient of its 2016 Outstanding Achievement Award.

In 2016, for the eighth consecutive year, Cohen Milstein was recognized by The Legal 500 as one of the leading plaintiff class action antitrust firms in the United States.

In 2016, Agnieszka Fryszman, Joel Laitman, Chris Lometti, Kit Pierson, Joe Sellers and Steve Toll were named to the 2016 Lawdragon 500 Leading Lawyers in America. As one of the most elite distinctions in the legal profession, the annual Lawdragon 500 recognizes the 'best of the best' of the 1.2 million members of the U.S. legal profession.

In 2016, Law360 named Cohen Milstein Partner Julie Goldsmith Reiser one of the 25 Most Influential Women in Securities Law.

In 2016, Cohen Milstein is named to the National Law Journal's "Plaintiffs Hot List" for the fifth time in six years.

In 2016, Law360 names Cohen Milstein as one of the top firms for female attorneys.

In 2015, Law360 selects Cohen Milstein as the sole plaintiff firm to be selected in two "Practice Groups of the Year" categories and one of only five class action firms recognized.

In 2015, Cohen Milstein was named an Elite Trial Lawyer Firm by the National Law Journal for the second year in a row.

In 2015, Cohen Milstein Partner Steven J. Toll named a Law360 MVP in Securities Law.

In 2015, Cohen Milstein is selected as a "Most Feared Plaintiffs Firm" by Law360 for the third year in a row.

In 2015, Partner Richard Koffman was named, for the fifth consecutive year, in the Legal 500 United States "Leading Lawyers" list under the category of "Litigation - Mass Tort and Class Action: Plaintiff Representation - Antitrust".

In 2015, Cohen Milstein Attorney Jeffrey Dubner was named a National Law Journal D.C. Rising Star.

In 2015, five Cohen Milstein Attorneys were named to the 2016 The Best Lawyers in America© list.

In 2015, Cohen Milstein's Denver office was named "Antitrust Law Firm of the Year – Colorado" by Global Law Experts.

In 2015, Partners Theodore J. Leopold and Leslie M. Kroeger and Of Counsel Attorney Stephan A. LeClainche were selected to the 2015 Florida Super Lawyers list and Adam J. Langino was selected to the Florida Rising Stars list.

In 2015, Cohen Milstein attorneys R. Joseph Barton, Andrew Friedman, Agnieszka Fryszman, Karen Handorf, Kit A. Pierson, Julie Reiser, Joseph M. Sellers, Daniel A. Small, Daniel S. Sommers, Steven J. Toll and Christine E. Webber were selected as Washington DC Super Lawyers.

In 2015, Cohen Milstein attorneys Laura Alexander, Monya Bunch, S. Douglas Bunch, Joshua S. Devore, Jeffrey Dubner, Johanna Hickman, Kalpana Kotagal, Emmy Levens, and David Young were selected as Washington DC Rising Stars by Super Lawyers.

In 2015, for the fourth time in five years, Cohen Milstein was selected to the *National Law Journal* **Plaintiffs' Hot List**

In 2015, Cohen Milstein Partner Carol V. Gilden was selected as "Pension Funds Litigation Attorney of the Year in Illinois" for the second year in a row by the Corporate INTL Legal Awards.

In 2014, Cohen Milstein's Antitrust Practice was selected as a Practice Group of the Year by Law360.

In 2014, Cohen Milstein Partner Kit Pierson was selected as an MVP by Law360.

In 2014, Cohen Milstein was named a "**Most Feared Plaintiffs Firm**" by Law360 for the second year in a row.

In 2014, Cohen Milstein was selected as an **Elite Trial Lawyer** firm by the National Law Journal.

Cohen Milstein Partners Steven J. Toll, Joseph M. Sellers, Kit A. Pierson, and Agnieszka M. Fryszman Selected to the **2014 Lawdragon 500**.

Joseph M. Sellers, Theodore J. Leopold, and Leslie M. Kroeger Make "**Best Lawyers'** List" for 2015.

Released in 2014, the 2013 SCAS 50 Report on Total Securities Class Action Settlements once again ranked Cohen Milstein as a top firm.

In 2014, Theodore J. Leopold, a partner at Cohen Milstein, was been selected to the Top 100 Miami Florida Super Lawyers list. Partner Leslie M. Kroeger was selected to the **2014 Florida Super Lawyers** list and Diana L. Martin was selected to the **Florida Rising Stars** list.

In 2014, Cohen Milstein attorneys Leslie M. Kroeger and Adam J. Langino were both recognized in the 2014 edition of **Florida Trend's Florida Legal Elite™**. Kroeger is recognized as Legal Elite and Langino is listed as an Up-and-Comer.

In 2014, Cohen Milstein was selected to the selected to the **National Law Journal's Midsize Hot List**.

In 2014, Cohen Milstein was recognized as a "**Highly Recommended Washington, DC Litigation Firm**" by Benchmark Plaintiff: The Definitive Guide to America's Leading Plaintiff Firms and Attorneys.

In 2014, Cohen Milstein was ranked as a **Leading Plaintiff Class Action Antitrust Firm in the United States by the Legal 500** for the sixth year in a row.

In 2014, Partner Richard Koffman was named, for the fourth consecutive year, in the Legal 500 United States "**Leading Lawyers**" list under the category of "Litigation - Mass Tort and Class Action: Plaintiff Representation - Antitrust".

In 2014, Cohen Milstein attorneys Christopher Cormier, Agnieszka Fryszman, Julie Goldsmith Reiser, Joseph Sellers, Daniel Sommers, and Steven Toll were recognized as **Local Litigation Stars** by Benchmark Plaintiff: The Definitive Guide to America's Leading Plaintiff Firms and Attorneys.

In 2014, Cohen Milstein attorneys R. Joseph Barton, Andrew Friedman, Agnieszka Fryszman, Karen Handorf, Kit A. Pierson, Julie Reiser, Joseph M. Sellers, Daniel A. Small, Daniel S. Sommers, Steven J. Toll and Christine E. Webber were selected as **Washington DC Super Lawyers**.

In 2014, Cohen Milstein attorneys Laura Alexander, Monya Bunch, S. Douglas Bunch, Joshua S. Devore, Jeffrey Dubner, Johanna Hickman, Joshua Kolsky, Kalpana Kotagal, Emmy Levens, Michelle Yau and David Young were selected as **Washington DC Rising Stars** by Super Lawyers.

In 2014, Cohen Milstein Partner Carol V. Gilden was selected as the Illinois Pension Fund Attorney of the Year.

In 2014, Best Lawyers named Cohen Milstein Partner Joseph Sellers D.C. Litigation - Labor & Employment Lawyer of the Year.

In 2013, for the third-year in a row, Cohen Milstein was selected to the *National Law Journal* **Plaintiffs' Hot List**.

In 2013, Cohen Milstein was named a "**Most Feared Plaintiffs Firm**" by Law360.

In 2013, Cohen Milstein was ranked as a Leading Plaintiff Class Action Antitrust Firm in the United States by the Legal 500 for the fifth year in a row.

In 2013, Cohen Milstein attorneys Joseph Barton, Andrew Friedman, Agnieszka Fryszman, Karen Handorf, Kit A. Pierson, Julie G. Reiser, Joseph M. Sellers, Daniel A. Small, Daniel S. Sommers, Steven J. Toll, and Christine E. Webber were selected as **Washington DC Super Lawyers**.

In 2013, Cohen Milstein attorneys Joshua Devore and Michelle Yau were selected as **Washington DC Rising Stars** by Super Lawyers.

In 2013, Cohen Milstein Partner Carol V. Gilden was selected as a **2013 Illinois Super Lawyer**. She has been selected every year since 2005.

In 2012, for the second-year in a row, Cohen Milstein was selected to the *National Law Journal* **Plaintiffs' Hot List**.

In 2012, Cohen Milstein was the recipient of the Judith M. Conti Pro Bono Law Firm of the Year Award from the Employment Justice Center.

In 2012, Cohen Milstein was recognized as a "Highly Recommended Washington, DC Litigation Firm" by Benchmark Plaintiff: The Definitive Guide to America's Leading Plaintiff Firms and Attorneys.

In 2012, Cohen Milstein was ranked as a top firm by the 2011 SCAS Report on Total Securities Class Action Settlements.

In 2012, Cohen Milstein was ranked as a Leading Plaintiff Class Action Antitrust Firm in the United States by the Legal 500 for the fourth year in a row.

In 2012, Partner Joseph M. Sellers was selected as a **Washington DC Super Lawyer**. Mr. Sellers was also selected for this prestigious award in 2007, 2008, 2009, 2010, and 2012.

In 2012, Partner Steven J. Toll was selected as a **Washington DC Super Lawyer**. Mr. Toll was also selected for this prestigious award in 2007, 2009, 2010, and 2011.

In 2012, Partner Daniel S. Sommers was selected as a **Washington DC Super Lawyer**. Mr. Sommers was also selected for this prestigious award in 2011.

In 2012, Partner Christine E. Webber was selected as a **Washington DC Super Lawyer**. Ms. Webber was also selected for this prestigious award in 2007.

In 2012, Partner Agnieszka M. Fryszman was selected as a **Washington DC Super Lawyer**.

In 2012, Partner Kit A. Pierson was selected as a **Washington DC Super Lawyer**.

In 2012, Partner Carol V. Gilden was selected as an **Illinois Super Lawyer**. Ms. Gilden was also selected for this prestigious award in 2005, 2006, 2007, 2008, 2009, 2010, and 2011.

In 2011, Cohen Milstein was selected to the *National Law Journal* **Plaintiffs' Hot List**.

In 2011, Partner Joseph M. Sellers was selected as a "**Visionary**" by *The National Law Journal*.

In 2011, Partner J. Douglas Richards, Of Counsel Joel Laitman, and Of Counsel Christopher Lometti were selected as **New York - Metro Super Lawyers**.

In 2011, Partner Joseph M. Sellers and the *Keepseagle v. Vilsack* team were selected as a finalist for the **2011 Trial Lawyer of the Year Award** from the Public Justice Foundation.

In 2011, **Cohen Milstein was ranked as a Leading Plaintiff Class Action Antitrust Firm in the United States** by the Legal 500 for the third year in a row.

In 2011, Partners Steven Toll, Joseph Sellers, and Daniel Sommers were selected as **Washington DC Super Lawyers**. Partner J. Douglas Richards, Of Counsel Joel Laitman and Christopher Lometti were selected as **New York - Metro Super Lawyers**. Partner Carol Gilden was selected as an **Illinois Super Lawyer**.

In 2011, Cohen Milstein was a recipient of *The National Law Journal's Pro Bono Award*. The Firm was named one of the "six firms that best reflect the pro bono tradition."

In 2010, Partner Joseph M. Sellers was selected as one of "**The Decade's Most Influential Lawyers**" by *The National Law Journal*.

In 2010, Partner Steven J. Toll was named one of Law360's "**Most Admired Attorneys**".

In 2010, Partner Andrew N. Friedman was selected as a **Washington DC Super Lawyer**.

In 2010, Partner Agnieszka M. Fryszman was selected as a finalist for the **Trial Lawyer of the Year Award** from the Public Justice Foundation.

In 2010, Partners Joseph M. Sellers and Agnieszka M. Fryszman were both selected as one of the **Lawdragon 500 Leading Lawyers in America**.

In 2010, Cohen Milstein was once again ranked as a **Leading Plaintiff Class Action Antitrust Firm in the United States** by the Legal 500.

In 2009, Partner Steven J. Toll was named a **Top Attorney in Corporate Litigation for Securities Litigation** by Super Lawyers.

In 2009, Partners Joseph M. Sellers and Christine E. Webber were named as **Top Washington Lawyers** by the Washingtonian Magazine.

In 2009, Cohen Milstein was recognized as **one of the top 50 law offices in Washington D.C. for diversity efforts**.

In 2009, Cohen Milstein was nominated for the prestigious **Class Action Law Firm of the Year** award by Global Pensions magazine for the third year in a row.

Cohen Milstein ranked as a **2009 Leading Plaintiff Class Action Antitrust Firm in the United States** by *The Legal500*.

The **2008 SCAS Report on Total Securities Class Action Settlements** ranked Cohen Milstein as a top firm for the second year in a row.

In 2008, Cohen Milstein was nominated for the prestigious **Class Action Law Firm of the Year** award by Global Pensions magazine for the second year in a row.

In 2008, Managing Partner Steven J. Toll was named one of Lawdragon's **100 Lawyers You Need to Know in Securities Litigation**.

Attorney Profiles – Partners

Karen L. Handorf

Karen L. Handorf is a Partner at Cohen Milstein, and chair of the Firm's Employee Benefits (ERISA) Practice Group. She joined the Firm in 2007, following a distinguished career in government service, litigating ERISA cases in federal appellate and district courts. In her role as head of the Employee Benefits Practice, Ms. Handorf represents the interests of employees, retirees, plan participants and beneficiaries in ERISA cases in the district courts and on appeal.

Ms. Handorf is involved in litigation and appeals involving a broad range of employee benefits issues including church plans. In *Kaplan v. St. Peter's Healthcare System*, she represents a class of 2,800 participants in an alleged church plan, a case in which the Court of Appeals upheld the rights of St. Peter's pension fund participants to a fully funded pension plan. In addition, she currently leads a team of litigators in a series of church plan lawsuits alleging that health care systems wrongfully claim their benefit plans are exempt from ERISA's protection. Ms. Handorf is overseeing and developing these cases.

Prior to joining Cohen Milstein, Ms. Handorf was an attorney for the U.S. Department of Labor (DOL), where she litigated ERISA cases in federal appellate and district courts for 25 years. While at the DOL, she played a major role in formulating the Government's position on ERISA issues expressed in amicus briefs filed by the Solicitor General in the United States Supreme Court.

She began her ERISA career as a trial attorney in the Plan Benefits Security Division (PBSD), where she litigated actions brought by the Secretary of Labor for violations of the fiduciary standards of ERISA and handled appellate matters. In 1989, she was appointed Counsel for Decentralized and Special Litigation responsible for supervising the DOL's ERISA appellate litigation, district court litigation brought by regional offices of the Solicitor of Labor and administrative litigation involving the civil penalty provisions of ERISA. At the DOL, Ms. Handorf established and supervised PBSD's amicus brief writing program, which addressed a wide range of novel and difficult ERISA issues in both state and federal court. In 2001, she was appointed Deputy Associate Solicitor of PBSD. As the Deputy Associate Solicitor, she was responsible for overseeing litigation brought by the Secretary of Labor and legal advice provided to the Employee Benefit Security Administration, which administers Title I of ERISA. In 2005, she returned to her position as supervisor of the ERISA appellate and amicus brief writing program, serving as Counsel for Appellate and Special Litigation.

Currently, Ms. Handorf is litigating a series of church plan cases, including:

- Saint Peter's Healthcare System Church Plan Litigation: Cohen Milstein is co-lead counsel in *Kaplan v. St. Peter's Healthcare System* alleging that the defendants wrongfully claim their pension plan is exempt from ERISA protection. Ms. Handorf argued the case before the U.S. Court of Appeals for the Third Circuit, which unanimously ruled that St. Peter's pension plan does not qualify as a "church plan." The Third Circuit further noted that as of 2012, religiously affiliated hospitals accounted for seven of the nation's 10 largest nonprofit healthcare systems and that to construe the church plan exemption to apply to such hospitals would defeat the purpose of ERISA. The ruling is likely to set the tone for other church plan litigation.

Her past successes include:

- Goodyear Litigation: Ms. Handorf represented a class of 30,000 Goodyear union retirees in *Redington v. Goodyear* (N.D. Ohio), in which Cohen Milstein obtained approval of a class action settlement between the retirees, Goodyear and the United Steel Workers, resulting in the establishment of a \$1 billion trust through which retiree health care benefits will be provided in the future.

Ms. Handorf is a recipient of the Department of Labor Distinguished Career Service Award, and received Exceptional Achievement Awards for her work on ERISA 401(k) plan remedies, the amicus brief in the Enron litigation, retiree health care, the amicus program in general, the appellate brief in the Department's Tower litigation, termination annuities litigation and multiple employer welfare arrangement (MEWAs) litigation.

Ms. Handorf has been recognized for her expertise by her colleagues in the ERISA bar, who named her a Fellow of the American College of Employee Benefits Counsel. She is a frequent speaker on ERISA issues for the ABA, various bar associations and private seminars, and serves as plaintiffs' co-chair of preemption subcommittee of the Employee Benefits Committee of the ABA's Labor Section. In 2016, she was named to the *Best Lawyers in America*.

Ms. Handorf attended the University of Wisconsin-River Falls, where she received a B.S. in Speech and History, and earned her law degree from the University of Wisconsin Law School.

Carol V. Gilden

Carol V. Gilden is a Partner in the Securities Litigation & Investor Protection Practice Group at Cohen Milstein. She represents public pension funds, Taft-Hartley pension and health and welfare funds, and other institutional investors in securities class actions, transaction and derivative litigation, and individual actions, as well as in foreign securities litigation. She also litigates other types of complex litigation matters and class action cases in state and federal courts nationwide.

Ms. Gilden began her career at the Securities and Exchange Commission (SEC), in the Enforcement Division, spending five years investigating and litigating cases involving securities fraud. Prior to joining Cohen Milstein in 2007, Ms. Gilden served as the head of the securities class action practice at a prominent mid-sized Chicago law firm and the vice chair of its class action department. Ms. Gilden's guiding principle is that those who commit fraud on the financial markets should be held accountable. She is a strong advocate for investors and pension funds who have been defrauded by deceptive practices that permeate the financial markets. Her special focus is on complex litigation calling for strategic thinking, tenacity and the ability to persevere through the many stages of litigation. Over the course of her 30-year career in the profession, she has successfully litigated and worked on cases that have resulted in aggregate recoveries in excess of several billion dollars for investors.

Ms. Gilden is an accomplished litigator, with extensive experience handling all phases in a case, including investigative, motion practice (lead plaintiff motions, motions to dismiss, class certification and summary judgment), discovery (fact and expert), oral argument, appeal, and settlement negotiations. She has been lead and co-lead counsel in many notable matters, including the *MF Global* litigation (\$90 million settlement), a precedent-setting case in which the U.S. Court of Appeals for the Second Circuit sided with the plaintiffs and held that companies cannot make false or misleading statements in their offering documents, and then hide behind risk disclosures related to those facts in their attempt to escape liability. *The National Law Journal* singled out Ms. Gilden's work on the case in connection with its selection of Cohen Milstein as a Hot Plaintiffs' Firm for that year.

Another notable case in which Ms. Gilden served as lead counsel, the *IntraLinks* Litigation, was one of the first securities class actions to be certified following the Supreme Court's decision in *Halliburton II*. That case was successfully resolved for \$14 million. Other recent cases that she has led and which have been successfully resolved, include the *Huron Securities* Litigation (\$40 million settlement), the *ITT Securities Litigation* (\$16.96 million settlement) and *In re RehabCare Group, Inc. Shareholders Litigation*, where Ms. Gilden was co-lead counsel and settled the case for a cash payment to shareholders and significant deal reforms including enhanced disclosures and an amended merger agreement.

Ms. Gilden has been on the Executive Committee of other high-profile cases, including the *Global Crossing Securities Litigation* (settlements of \$448 million) and the *Merrill Lynch Analyst* cases (\$125 million settlement), as well as on the litigation team of the *Waste Management Litigation* (\$220 million settlement). Under her leadership, her former firm was an active member of the litigation teams in the *AOL Time Warner Securities litigation* (\$2.5 billion settlement), *CMS Securities Litigation* (\$200 million settlement) and the *Salomon Analyst Litigation/In re AT&T* (\$75 million settlement). Further, Ms. Gilden was lead counsel in an opt-out securities litigation action in connection with the *McKesson/HBOC merger, Pacha, et al. v. McKesson Corporation, et al.*, which settled for a substantial, confidential sum.

Ms. Gilden has earned the trust of her clients who know she will go to the mat for them, from start to finish in their cases. She draws respect from colleagues as well as adversaries who perennially have placed her in the highest ranks of the profession, including being named an Illinois Super Lawyer repeatedly over the last 10 years, "Pension Fund Attorney of the Year, Illinois" by the Global Corporate International Magazine in 2014 and 2015 and being recognized for Excellence in Law by the Worldwide Registry. In 2016, she was recognized by the Women in Wealth Awards as a winner in the category of "Best in Securities Litigation Law - Illinois & Excellence Award for Investor Protection Law." Ms. Gilden also has an AV Preeminent™ rating from Martindale-Hubbell. She has been featured on the cover of the *Chicago Lawyer* in connection with a feature article on securities class actions. She is a much sought-after speaker at legal and pension fund conferences and has been frequently quoted in the national media on market scandals, recent developments and trends in securities law and high profile securities fraud cases.

Ms. Gilden is currently representing the Chicago Public School Teachers' Pension Fund, along with other institutions, in a high profile lawsuit charging 12 Wall Street banks with conspiring to engineer and maintain a collusive and anti-competitive stranglehold over the market for interest rate swaps in violation of the antitrust laws—an action that harms investors in one of the world's biggest financial markets. She also is representing the Cleveland Bakers and Teamsters Pension and Health and Welfare Funds and other institutions in another, high profile antitrust action alleging that two dozen financial institutions with an inside role at the auction for United States Treasuries conspired to manipulate yields and prices to their own benefit.

In addition, Ms. Gilden serves as co-lead counsel in *City of Chicago v. Hotels.com, et al*, a high-profile and much-watched lawsuit in Cook County Circuit Court, alleging that online travel companies, Expedia, Hotels.com, Orbitz, Priceline and Travelocity failed to properly remit hotel taxes to the City of Chicago for hotel bookings. Ms. Gilden has argued and won numerous motions at the trial level on behalf of the City of Chicago, including the parties' cross motions for summary judgment, which involved six days of argument on liability and another half day of argument on damages. Settlements have been obtained from three of the four defendant groups. A judgment has been entered in the case on behalf of the City of Chicago for approximately \$29 million against the remaining defendant group, Expedia. The case is currently on appeal.

Ms. Gilden served as the first (and to this day, only) woman President of the National Association of Shareholder and Consumer Attorneys, the preeminent trade association for securities class action attorneys,

as well as the organization's first woman Treasurer. As President of NASCAT, Ms. Gilden made repeated visits to Capitol Hill advocating for strong investor protection. . She also engaged in outreach to the institutional investor community on needed reforms to reverse the erosion of investor rights. Under Ms. Gilden's leadership, NASCAT also filed amicus briefs in connection with major securities cases before the Supreme Court and other courts. Prior to becoming President, she served as the President-Elect. She continues to serve on NASCAT's Executive Committee.

Ms. Gilden was selected to serve on the Corporate Governance and Markets Advisory Councils to the Board of Directors for the Council for Institutional Investors (CII) during 2013-2015. CII is a nonprofit association of pension and other employee benefits funds, endowments and foundations and a voice for effective corporate governance and strong shareholder rights.

Ms. Gilden regularly lectures at legal conferences around the country on securities litigation and class action law, and is a frequent speaker at institutional investor conferences and symposiums regarding securities law developments, shareholder rights and regulatory reform. She has authored and co-authored numerous scholarly articles and course materials on securities fraud cases, class actions, derivative litigation and related topics.

Ms. Gilden attended the University of Illinois, earning a B.S. in Business Administration, and received her J.D. from Chicago-Kent College of Law, where she graduated with honors and was a member of the *Chicago-Kent Law Review*.

Julie Goldsmith Reiser

Julie Goldsmith Reiser is a Partner at Cohen Milstein, and a member of the Securities Litigation Investor Protection Practice Group. Ms. Reiser's practice focuses on representing public pension plans and other institutional investors in high-stakes securities litigation.

Known for her hands-on approach, strong advocacy and critical thinking, Ms. Reiser has led litigation teams in several complex class actions, including a \$500 million settlement related to Countrywide's issuance of mortgage-backed securities ("MBS") and the Fifth Circuit affirmation of an investor class in the BP securities fraud litigation stemming from the 2010 Deepwater Horizon oil spill, which settled for \$175 million. In those cases, Ms. Reiser's clients have benefited from her oral and written advocacy, her judgment, and her tenacious work on their behalf. As a result of those and other successes, Ms. Reiser has been recognized as one of the top 25 Influential Women in Securities Law by *Law360*.

Ms. Reiser demonstrates a keen understanding of complex financial and economic issues. She is known for bringing an interactive and cooperative approach to litigation teams, a style that has generated remarkable results for the classes she represents.

Currently, Ms. Reiser is litigating the following notable matters:

In re BP Securities Litigation: Ms. Reiser represented the New York State Common Retirement Fund as co-lead plaintiff in a securities class action filed in 2010, alleging that BP injured investors by intentionally downplaying the severity of the Deepwater Horizon oil spill and preventing investors from learning the magnitude of the disaster. Ms. Reiser took the lead in all aspects of this litigation: case development, motion practice, oversight and implementation of discovery strategies, depositions, expert discovery and argument. After successfully arguing for class certification to the district court, Ms. Reiser presented plaintiffs' defense of that court's

decision to the Fifth Circuit U.S. Court of Appeals, which affirmed the class. The case settled for \$175 million a few weeks before trial was set to begin.

In re Valeant Pharmaceuticals International, Inc. Third-Party Payor Litigation: Ms. Reiser represents a putative class of third-party payors arising from a scheme perpetrated by Valeant, its top executives, and co-conspirators at affiliated specialty pharmacies to shield the Company's drugs from competition, fraudulently inflate the prices of its products, and artificially boost sales at the expense of third party payors.

St. Peter's Health care System Church Plan Litigation: Cohen Milstein is counsel to a class of defined benefit participants in Kaplan v. St. Peter's Healthcare System, which allege that the hospital's plan is not a church plan and thus the class is entitled to ERISA's protections. In district court, Cohen Milstein succeeded in showing that only a church may establish a church plan and thus St. Peter's Healthcare System is not entitled to exemption from ERISA. Cohen Milstein then prevailed in the Third Circuit, which affirmed the district court's holdings. This case and two others decided unanimously in participants' favor by the Seventh and Ninth Circuits, are being reviewed by the Supreme Court this term. Using this same theory of liability, Ms. Reiser is currently litigating actions against many other healthcare systems that are improperly claiming to be exempt from ERISA.

Ms. Reiser's successes include:

Countrywide Mortgage Backed Securities Litigation: Ms. Reiser represented the Iowa, Oregon and Orange County public retirement systems in class action litigation related to Countrywide's issuance of mortgage-backed securities, which culminated in a landmark \$500 million settlement. Over the course of the litigation, Ms. Reiser argued on investors' behalf at the motion to dismiss stage. She also handled various arguments related to discovery disputes, and oversaw merits and expert discovery. She took a majority of the fact depositions and was recognized for having teased a number of salient points from witnesses during the depositions. Ms. Reiser also took the lead in working with experts to maximize damages.

Policemen's Annuity and Benefit Fund of the City of Chicago, et al. v. Bank of America, NA, et al.: Ms. Reiser developed and litigated this novel class action, challenging trustee inaction in preventing investor losses. She represented the Arkansas Public Employees Retirement System, IPERS and Chicago Laborers in the case, which settled for \$69 million. Ms. Reiser worked with plaintiffs' statistician to develop a sampling methodology for testing whether mortgages were underwritten properly and with plaintiffs' economist in the bid for class certification and approach to damages. At the final hearing, Judge Katherine B. Forrest commended the investors' legal team: "This is a very, very good result for the plaintiffs ... [and] is something of which plaintiff counsel can be proud."

In addition, Ms. Reiser has represented plaintiffs in employment cases. In *Wade v. Kroger* (W.D. Ky.), she represented African American employees who received a \$16 million settlement to resolve claims that the retailer Kroger had discriminated against them in pay and promotions. She was also involved in *Beck v. The Boeing Co.* (W. D. Wash.), a case alleging sex discrimination in compensation and promotions that settled for \$72.5 million.

Ms. Reiser is a noted speaker, often called on to discuss important issues such as the class standing doctrine.

Ms. Reiser is the author of "Pre-Dispute Arbitration Clauses: Taking the Alternative Out of Dispute Resolution," *Bloomberg BNA, Class Action Litigation Report*, December 11, 2015. Ms. Reiser was named a 2016 winner of the Burton Awards, placing her among the "finest law firm writers" in the nation. After its

publication, Paul Bland, Executive Director of Public Justice wrote: "This is invaluable advocacy that takes industry-side advocacy and exposes its flaws and failings. I'm very glad to see this kind of very high quality advocacy and critical thinking."

Ms. Reiser also is the co-author of "Omnicare: Negligence is the New Strict Liability When Pleading Omissions Under the Securities Act," *Bloomberg BNA, Corporate Law & Accountability Report*, April 10, 2015; the author of "Dodd Frank's Protections for Senior Citizens: An Important, Yet Insufficient Step," *University of Cincinnati Law Review*, Volume 81, Issue 2, May 30, 2013; "Why Courts Should Favor Certification of MBS Actions," *ABA Securities Litigation Journal*, Volume 22, Number 1, Fall 2011; and the co-author of "The Misapplication of American Pipe Tolling Principles," *ABA Securities Litigation Journal*, Volume 21, Number 2, Winter 2011. She also co-authored Opt-Outs: Making Private Enforcement of the Securities Laws Even Better, featured in the Winter/Spring 2008 edition of the *ABA's Class Action and Derivative Suit Committee Newsletter* and Companies in the Cross Hairs: When Plaintiffs Lawyers Choose Their Targets, They Look for These Employment Practices, *The Legal Times*, February 21, 2005.

Ms. Reiser attended Vassar College, graduating with honors, and earned her J.D. at the University of Virginia School of Law. She has served as a board member at Seattle Works and the Pacific Northwest Ballet.

Michelle C. Yau

Michelle C. Yau is a Partner at Cohen Milstein, and a member of the Firm's Employee Benefits (ERISA) Practice Group. In her role, Ms. Yau represents the interests of employees, retirees, plan participants or beneficiaries in ERISA cases. Her practice specializes in ERISA cases involving complex financial transactions or actuarial issues. Ms. Yau brings to her practice government experience enforcing labor statutes and a grasp of complex financial instruments gained from her training as a financial analyst. Drawing on those experiences, she is able to fulfill her passion for protecting pension plan participants.

Ms. Yau litigated some of the most significant ERISA lawsuits to emerge from the Madoff Ponzi scheme. In re Beacon Assoc. Litig., she represented a multi-plan class of participants, beneficiaries and fiduciaries, which settled along with other consolidated cases for \$219 million in 2013, representing 70% of the Class members' out-of-pocket losses. The judge praised the settlement, describing the outcome as "extraordinary" and the praising the "hard work" done by plaintiffs' counsel, including Cohen Milstein. In re Austin Capital Mgmt. Litig., which was settled by the Department of Labor on the ERISA class on very favorable terms, Ms. Yau alleged that Madoff's returns, based on his advertised investment strategy, were mathematically impossible, a fact Austin Capital ought to have recognized well before the fraud was revealed.

Prior to joining Cohen Milstein in 2007, Ms. Yau was an Honors Program Attorney at the Department of Labor where she enforced and administered of a variety of labor statutes. Before law school, she worked as a financial analyst at Goldman, Sachs & Co. in the Financial Institutions Group of the Investment Banking Division.

Ms. Yau is presently litigating a series of church plan lawsuits alleging that health care systems wrongfully claim their benefit plans are exempt from ERISA's protection. She oversees the day-to-day management of these cases, including coordinating all the aspects of the litigation.

Currently, Ms. Yau is representing clients in the following notable matters:

- St. Peter's Health care System Church Plan Litigation: Cohen Milstein is counsel to a class of defined benefit participants in Kaplan v. St. Peter's Healthcare System, which allege that the hospital's plan is not a church plan and thus the class is entitled to ERISA's protections. In district court, Cohen Milstein succeeded in showing that only a church may establish a church plan and thus St. Peter's Healthcare System is not entitled to exemption from ERISA. Cohen Milstein then prevailed in the Third Circuit, which affirmed the district court's holdings.
- St. Anthony Medical Center Church Plan Litigation: Cohen Milstein is counsel to a class of defined benefit participants in Owens et al. v. St. Anthony Medical Center et al., which allege that the Medical Center violated numerous provisions of ERISA by improperly operating the plan as exempt from ERISA's protections. As a result the class of participants suffered cutbacks as much as 40% of their promised benefits.
- Trinity Church Plan Litigation: Cohen Milstein is counsel to a class of defined benefit participants in Lann et al. v. Trinity Health, which allege that the hospital's plan is not a church plan and thus the class is entitled to ERISA's protections,
- Advocate Health Care Church Plan Litigation: Cohen Milstein, along with Keller Rohrback, is counsel to a class of defined benefit participants in Stapleton et al. v. Advocate Health Care Network and Facilities et al., which allege that the hospital's plan is not a church plan and thus the class is entitled to ERISA's protections. In district court, counsel succeeded in showing that only a church may establish a church plan and thus Advocate is not entitled to exemption from ERISA. Plaintiffs then prevailed in the Seventh Circuit, which affirmed the district court's holdings.
- U.S. Bancorp Pension Plan Litigation: Cohen Milstein is counsel to a class of pension plan participants alleging that the plan's managers engaged in a risky, imprudent investment strategy by investing 100% of its assets in stocks, thus causing the plan to lose more than \$1 billion during the collapse of the equities market in 2008. Ms. Yau developed the litigation and is overseeing all aspects of the litigation.

Ms. Yau has litigated the following case successfully:

- Merrill Lynch ERISA Litigation: Cohen Milstein served as interim co-lead counsel in a class action alleging that fiduciaries of the Merrill Lynch retirement plans imprudently purchased and held inflated Merrill employer stock for the retirement accounts of the Companies' employees. The litigation was resolved for \$75 million. Ms. Yau was engaged in all aspects of the litigation.
- Madoff Ponzi Scheme Litigation: Cohen Milstein represented a multi-plan class of participants, beneficiaries and fiduciaries in re Beacon Assoc. Litig. The \$219 million settlement in 2013 represented 70% of the Class members' out-of-pocket losses. Ms. Yau was engaged in all aspects of the litigation.
- Weyerhaeuser Pension Plan Litigation: Cohen Milstein was lead counsel in a lawsuit alleging that the Weyerhaeuser Company caused its Defined Benefit Retirement Plans to engage in a risky investment strategy involving alternative investments and derivatives, causing the Plans' master trust to become underfunded. A settlement was reached for injunctive relief on behalf of Plans' participants and beneficiaries. Ms. Yau was engaged in all aspects of the litigation.

Ms. Yau received her law degree from Harvard Law School in 2003, where she was awarded several public interest fellowships, including the Heyman Fellowship for academic excellence and a demonstrated commitment to federal public service. Ms. Yau graduated Phi Beta Kappa with a B.A. in Mathematics from the University of Virginia. Ms. Yau was also selected as an Echols Scholar and awarded the Student Council Scholarship for leadership, academic achievement and community service. Law360 named Ms. Yau a Rising Star Under 40.

Attorney Profiles – Of Counsel & Associates

Mary J. Bortscheller

Mary J. Bortscheller is an Associate at Cohen Milstein, and a member of the Firm's Employee Benefits Practice Group. In that role, Ms. Bortscheller represents the interests of employees, retirees, and plan participants and beneficiaries in ERISA cases in the district court and on appeal. Ms. Bortscheller is a strong, hands-on, strategic litigator, thoroughly versed in the complexities of ERISA law.

At present, Ms. Bortscheller is engaged in litigating a number of so-called "church plan" lawsuits. These cutting-edge legal cases assert that many non-profit health care systems in the United States wrongfully claim their benefit plans are exempt from ERISA regulation under the church plan exemption. Currently, Cohen Milstein serves as lead or co-lead counsel in 12 separate cases in various jurisdictions throughout the U.S.

Ms. Bortscheller is currently litigating the following matters:

- Trinity Health Corporation Church Plan Litigation: Cohen Milstein is co-lead counsel in Lann v. Trinity Health Corp., a lawsuit alleging that Trinity is violating numerous provisions of ERISA while wrongfully claiming that its defined benefit pension plan is exempt from ERISA because it is a church plan. Ms. Bortscheller is Lead Associate in the case, engaged in all aspects of the litigation including motions practice, discovery, the mediation process and finalizing the settlement. The case is ongoing.
- Catholic Health East Church Plan Litigation: Cohen Milstein is co-counsel in Chavies v. Catholic Health East, alleging that the health care system wrongfully claims its defined benefit pension plan is exempt from ERISA as a church plan. As the Lead Associate on this case, Ms. Bortscheller works on all aspects of the lawsuit, including fact and expert discovery, the mediation process and in finalizing the settlement. The case is ongoing.
- U.S. Bancorp Pension Plan Litigation: Cohen Milstein is co-lead counsel to an interim class of pension plan participants alleging that the plan's managers engaged in a risky, imprudent investment strategy by investing almost 100% of its assets in stocks, thus causing the plan to lose more than \$1 billion during the collapse of the equities market in 2008. As Lead Associate on the case, Ms. Bortscheller is involved in all aspects of the litigation, including the initial case investigation and drafting of the complaint, motions practice, discovery and the appellate process. The case is ongoing.

In addition to her ERISA case work, Ms. Bortscheller represents, pro bono, unaccompanied minor clients in immigration proceedings. Prior to joining Cohen Milstein in 2013, Ms. Bortscheller practiced at a boutique commercial litigation firm based in Chicago, where she represented plaintiffs in antitrust and qui tam matters, as well as defendants in general commercial litigation.

Ms. Bortscheller graduated from Gustavus Adolphus College with a B.A., *cum laude*, in Political Science, and received her J.D., *cum laude*, from American University, Washington College of Law. During law school, she served as Features Editor and Senior Editor of Sustainable Development Law & Policy and was a staff member of the American University International Law Review. Ms. Bortscheller served as a judicial intern with the United States District Court for the District of Minnesota.

Before attending law school, Ms. Bortscheller served in the United States Peace Corps teaching English as a foreign language in Sichuan Province, China. Following law school, she was a volunteer for the Chicago Legal Clinic, Inc.'s Foreclosure Defense Project.

Jamie Bowers

Jamie Bowers is an Associate at Cohen Milstein and a member of the Firm's Employee Benefits Practice Group. In her role, Ms. Bowers represents the interests of employees, retirees, plan participants and beneficiaries in ERISA cases across the country.

Prior to joining Cohen Milstein, Ms. Bowers served as a judicial law clerk for the Honorable Gary R. Jones at the United States District Court for the Northern District of Florida, Gainesville Division. In this role she dealt with a variety of issues arising under federal law, including initial criminal appearances, plea changes, writs of habeas corpus, prisoner litigation, employment litigation, personal injury litigation, civil rights litigation, mass torts litigation, social security disability, and various matters under the Federal Rules of Civil and Criminal Procedure.

Ms. Bowers attended Duke University, graduating with a B.A. in Environmental Science in 2011. She earned her J.D. from Georgetown University Law Center in 2014. During law school, Ms. Bowers served on the Executive Board as the Administrative Editor of the *Georgetown Environmental Law Review*.

Ms. Bowers is the author of *Environmental Justice Implications of the Current Hydraulic Fracturing Regulatory Regime*, 32 Mich. Env. L. Jour. 93 (2013).

Julia Horwitz

Julia Horwitz is an Associate at Cohen Milstein and a member of the Firm's Employee Benefits Practice Group. In her role, Ms. Horwitz represents the interests of employees, retirees, plan participants and beneficiaries in ERISA cases across the country.

Prior to joining Cohen Milstein, Ms. Horwitz served as a law clerk for the Honorable Mary Ellen Coster Williams at the United States Court of Federal Claims. She worked at the Electronic Privacy Information Center in DC from 2012-2015, first as an Open Government Coordinator and Counsel, and then as the Director of the Consumer Privacy Project. Ms. Horwitz also was an Adjunct Professor at Georgetown Law School for a semester in 2013.

Ms. Horwitz attended Brown University, graduating with a B.A. in English, *magna cum laude*, in 2008. She earned her J.D. from the University of Chicago Law School in 2012. During law school, Ms. Horwitz was a staff member on the Edwin F. Mandel Legal Aid Clinic Employment Discrimination Project.

Scott Lempert

Scott M. Lempert is Of Counsel at Cohen Milstein and a member of the firm's Employee Benefits (ERISA) Practice Group. He joined the firm in 2016 and represents the interests of employees, retirees, and plan participants and beneficiaries in ERISA cases in the district court and on appeal.

Mr. Lempert is currently engaged in litigating a number of so-called “church plan” lawsuits. These cutting-edge legal cases assert that many non-profit health care systems in the United States wrongfully claim their benefit plans are exempt from ERISA regulation under the church plan exemption. Currently, Cohen Milstein serves as lead or co-lead counsel in 12 separate cases in various jurisdictions throughout the U.S.

Mr. Lempert has over 20 years of experience litigating complex commercial class actions on behalf of employees, retirees and consumers in retiree benefits, employment, consumer protection and antitrust matters. Prior to joining Cohen Milstein he worked on many high-profile matters, including:

- *In re: Unisys Corp. Retiree Medical Benefits ERISA Litig.* – a series of cases involving representation of thousands of retirees, both as class actions and individually, seeking restoration of lifetime retiree medical benefits unlawfully terminated after retirement. These cases successfully achieved multiple settlements and court judgments providing lifetime retiree medical benefits for some and a continuing stream of payments to pay for medical benefits for other retirees.
- *Raetsch v. Lucent Technologies* – 36 million dollar settlement involving unlawful transfer of excess defined benefit pension funds to an account to pay for retiree medical benefits.
- *Mehling v. New York Life Insurance Co.* – 14 million dollar settlement challenging excessive fees charged to New York Life employees and the company’s pension plan for Plan assets invested in New York Life owned mutual funds.
- *Stagi v. National R.R. Passenger Corp.* – Gender discrimination class action alleging unlawful disparate impact on female union employees resulting from enforcement of an Amtrak employee policy that blocked union employees from promotion to management. Settlement provided Amtrak employees compensation for denial of opportunities for promotion and the striking of the unlawful employment policy.

Mr. Lempert graduated Phi Beta Kappa from the University of Delaware with a B.A., *magna cum laude*, in Psychology, and received his J.D., from the University of Pennsylvania Law School. During law school, he served as Vice President of the Law School Government and was a Morris Fellow.

Julie S. Selesnick

Julie S. Selesnick is Of Counsel at Cohen Milstein and a member of the firm's Employee Benefits (ERISA) Practice Group. She joined the firm in 2017 and represents the interests of employees, retirees, and plan participants and beneficiaries in ERISA cases in the district court and on appeal.

Ms. Selesnick has represented a wide variety of clients on both sides of the aisle, in mediation, arbitration, and in state and federal courts throughout the country. Prior to joining Cohen Milstein, Ms. Selesnick was an attorney at Zuckerman Spaeder LLP. She also was a partner and trial attorney at Jackson & Campbell P.C.

Ms. Selesnick is an accomplished writer and has written hundreds of legal articles and blog posts, as well as non-legal articles and blog posts. She has also ghost-written hundreds of pages of content on legal websites throughout the country.

Ms. Selesnick graduated Phi Beta Kappa and Pi Sigma Alpha from the San Diego State University with a B.A., *cum laude*, and received her J.D., from the George Washington University School of Law, Order of the Coif.