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16 **UNITED STATES DISTRICT COURT**
17 **NORTHERN DISTRICT OF CALIFORNIA**

19 Timothy Scott, Patricia Gilchrist, Karen Fisher,
20 Gerald Klein, Helen Maldonado-Valtierra, and
21 Dan Koval, on behalf of themselves and all
22 others similarly situated,

22 Plaintiffs,

23 vs.

24 AT&T Inc., AT&T Services, Inc., and the
25 AT&T Pension Benefit Plan,

26 Defendants.

Case No. 3:20-cv-07094-JD

**DEFENDANTS' REPLY IN SUPPORT
OF THE MOTION TO TRANSFER
VENUE OR DISMISS THE AMENDED
COMPLAINT**

Date: April 8, 2021
Time: 10:00 a.m.
Judge: Hon. James Donato
Action Filed: October 12, 2020

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1 Defendants' motion addresses two threshold issues concerning Plaintiffs' Amended
2 Complaint: the proper venue and the plausibility of Plaintiffs' claims against certain Defendants.

3 With respect to transfer, the presence of members of a putative nationwide class action in a
4 particular venue is not sufficient to override the interests of justice, convenience, and fairness that
5 are served by transferring the case to a more convenient forum. Here, the Plan is administered in
6 Dallas and all of the relevant conduct at issue in Plaintiffs' Amended Complaint arose within the
7 Northern District of Texas. Under those circumstances, the presence of a couple of named Plaintiffs
8 within this forum is not a sufficient basis for venue, and the interests of justice overwhelmingly
9 favor transfer to the Northern District of Texas.

10 Nor have Plaintiffs stated proper claims against certain Defendants. Plaintiffs do not allege
11 that the corporate holding company AT&T Inc. played any role in the disputed pension calculations,
12 nor do they adequately explain how AT&T Services, Inc. ("AT&T Services") performed a fiduciary
13 act. And while Plaintiffs attempt to seek the equitable remedy of plan reformation, Plaintiffs brush
14 past Ninth Circuit precedent precluding such relief in the circumstances presented by this case. If
15 not transferred, this Court should limit Plaintiffs' claims to causes of action that comport with
16 ERISA.

17 Finally, although beyond the scope of Defendants' motion, Plaintiffs insist that Defendants
18 have somehow conceded the parties' underlying dispute. Opp. 1. For avoidance of doubt, Plaintiffs
19 are wrong, as Defendants will demonstrate at the appropriate time.

20 **I. The Case Should be Transferred to the Northern District of Texas**

21 The interests of justice and considerations of convenience and fairness call for transfer to
22 the Northern District of Texas.

23 a. Plaintiffs' Forum Choice Is Not Entitled to Unlimited Deference

24 Plaintiffs insist that this Court must defer to Plaintiffs' choice of forum. But the Supreme
25 Court has long cautioned against such boundless deference:

26 where there are hundreds of potential plaintiffs, all equally entitled
27 voluntarily to invest themselves with the ... cause of action and all
28 of whom could with equal show of right go into their many home
courts, the claim of any one plaintiff that a forum is appropriate
merely because it is his home forum is considerably weakened.

1 *Koster v. (Am.) Lumbermens Mut. Casualty Co.*, 330 U.S. 518, 524 (1947). Honoring this
2 pronouncement, courts in this District start from the premise that “mechanistic adherence” to “the
3 traditional rule that plaintiff’s choice of forum should be granted substantial deference” is
4 “inappropriate in a class action in which plaintiffs are dispersed” outside of the chosen forum.
5 *Baird v. Cal. Faculty Ass’n*, 2000 WL 516378, at *2 (N.D. Cal. Apr. 24, 2000).¹

6 Here, Plaintiffs elect to represent an undefined number of Plan participants in a putative
7 nationwide class, arguing that the individuals impacted are so numerous that their claims satisfy
8 the numerosity requirement of Rule 23. Am. Compl. ¶ 101. Plaintiffs’ claim to venue in this
9 District is based entirely on the presence of *two* Plan participants here. Plaintiffs do not claim that
10 any consequential facts relevant to the lawsuit are connected to this District, nor do they deny that
11 all material events took place in the Northern District of Texas, where the Plan is administered and
12 the decisions about class members’ benefits were made.

13 Plaintiffs’ position thus tees up a clear legal issue for this Court to resolve. If a court must
14 defer to the plaintiffs’ choice of forum in a class action, irrespective of other considerations, then
15 the case should stay; but if the plaintiffs’ choice of forum is entitled to less deference, then all of
16 the balancing factors here weigh in favor of transferring venue to the Northern District of Texas.
17 Precedent supports Defendants’ interpretation of the correct standard.

18 Indeed, Plaintiffs’ choice of a California forum is particularly suspect because the two
19 named Plaintiffs who reside in this District (and the third who resides elsewhere in California) are
20 unlikely to qualify as class representatives. *See* Br. 7-9. Plaintiffs suggest that defenses to the
21 California Plaintiffs’ claims are “misplaced” and “irrelevant” to the transfer motion, but they are
22 wrong. *Opp.* 1. The ability of the California Plaintiffs to pursue their claims is essential to the
23 Court’s determination of whether a California court is an equitable venue for this nationwide
24

25 ¹ *See also Johns v. Panera Bread Co.*, 2008 WL 2811827, at *2 (N.D. Cal. July 21, 2008);
26 *Hofer v. U.S. Dep’t of Commerce*, 2000 WL 890862, at *2 (N.D. Cal. June 28, 2000). Plaintiffs’
27 opposition puts great weight on the statement in *Reyes v. Bakery and Confectionary Union and*
28 *Indus. Int’l Pension Fund*, 2015 WL 1738269 (N.D. Cal. Apr. 9, 2015) that “a plaintiff’s choice of
forum is accorded great deference in ERISA cases” but noticeably leaves out the *Reyes* court’s
acknowledgment that “[o]n the other hand, ‘when an individual brings a derivative suit or
represents a class, the named plaintiff’s choice of forum is given less weight.’” *Id.* at *3.

1 dispute. *See Reyes*, 2015 WL 1738269, at *3. Moreover, as Plaintiffs stress (Opp. 6), if this case
 2 should move forward as a certified class, a class representative takes on fiduciary responsibility for
 3 the case on behalf of absent class members. Thus, consideration of the adequacy of the California
 4 Plaintiffs at this point in the litigation is both highly relevant and timely.²

5 As explained in Defendants' opening brief, Plaintiff Klein signed a release of his ERISA
 6 claims upon the termination of his employment with AT&T. *See* Dkt. No. 36-6, Stone Decl. ¶¶ 12-
 7 14. His participation in this case is thus foreclosed. *See Stanley v. George Washington Univ.*, 394
 8 F. Supp. 3d 97, 107-10 (D.D.C. 2019), *aff'd*, 801 Fed. App'x 792 (D.C. Cir. 2020). A claim
 9 "relating to vested benefits," as Plaintiffs characterize Mr. Klein's claims (Opp. 8), is not the same
 10 as a claim "for any vested benefits," which is the type of ERISA claim carved out by the release.
 11 Stone Decl. ¶ 13, Ex. AA at 7. The latter arises under 29 U.S.C. § 1102(a)(1)(B), which Plaintiffs
 12 do not invoke in the Amended Complaint. Nothing in Mr. Klein's release forfeited the vested
 13 benefits he is entitled to receive under the terms of the Plan and that he began receiving in 2019.
 14 Am. Compl. ¶ 30; *see also Licciardi v. Kropp Forge Div. Employees' Ret. Plan*, 990 F.2d 979, 982
 15 (7th Cir. 1993) ("the anti-alienation provision was not intended to bar the settlement of disputes
 16 over pension rights"). Instead, Mr. Klein has asserted claims involving a hypothetical recovery.

17 Plaintiffs' response to the untimeliness of the claims by Plaintiffs Gilchrist and Scott fares
 18 no better. The only justification that Plaintiffs have summoned to explain why they filed their
 19 ERISA claims late is that they cannot be expected to have known that their joint and survivor
 20 annuities were not actuarially equivalent to a single life annuity. But under ERISA, Plaintiffs'
 21 claims of a statutory violation accrue no later than when they begin receiving benefits. Br. 8
 22 (discussing case law). There is no dispute that Plaintiffs Gilchrist and Scott began receiving their
 23

24
 25 ² Plaintiffs' argument that the evidence submitted regarding Defendants' defenses to the
 26 adequacy of the California Plaintiffs cannot be considered on a motion to dismiss (Opp. 8) is
 27 puzzling. The evidence goes to Defendants' transfer motion only, and Plaintiffs do not contest
 28 Defendants' other extrinsic evidence supporting their transfer motion about the operation of the
 Plan. In fact, courts routinely rely on extrinsic evidence to resolve such motions. *See, e.g., Noriesta*
v. Konica Minolta Business Solutions U.S.A., Inc., 2019 WL 6482222, at *5 (C.D. Cal. July 8,
 2019). Plaintiffs cite no authority to the contrary. Opp. 8-9.

1 benefits more than four years before filing suit. *See* Am. Compl. ¶¶ 28-29.³ As to their breach of
2 fiduciary duty claims, Plaintiffs Gilchrist and Scott cannot contest that they were fully aware
3 outside of the three-year limitations period that their joint and survivor annuities were not equal to
4 100% of their single-life annuities. Plaintiffs allege that they received written disclosures about
5 that very fact at the time that they chose their form of benefits, which logically had to be more than
6 four years before filing suit. *See* Am. Compl. ¶ 96.

7 The weight accorded to Plaintiffs' choice of forum is further diminished by: (1) the limited
8 relationship between their contacts with the forum and their claims, (2) the location of relevant
9 events in a different forum, and (3) the chosen forum's reasonable lack of substantial interest in
10 this dispute where all the material events occurred outside of the forum. *See Lou v. Belzberg*, 834
11 F.3d 730, 739 (9th Cir. 1987); *Catch Curve, Inc. v. Venali, Inc.*, 2006 WL 4568799, at *2 (C.D.
12 Cal. Feb. 27, 2006); *Cung Le v. Zuffa, LLC*, 108 F. Supp. 3d 768, 779 (N.D. Cal. 2015); *Silva v.*
13 *Aviva PLC*, 2016 WL 1169441, at *5 (N.D. Cal. Mar. 25, 2016).

14 All three considerations establish that Plaintiffs' choice to file suit in the Northern District
15 of California should be given little weight. Plaintiffs do not dispute that the challenged calculations
16 applying Plan-based actuarial equivalence assumptions took place at AT&T's headquarters in
17 Texas. And Plaintiffs' attenuated argument (Opp. 6-7) that communications about Plan-related
18 information to Plaintiffs living in this forum supports their venue decision is nonsensical because
19 they challenge the application of actuarial factors, not Plan communications.

20 Plaintiffs' further argument that AT&T's consumer business in the state of California
21 warrants deference to Plaintiffs' choice of forum is frighteningly far-fetched. Opp. 6 & n.4. As a
22 threshold concern, Plaintiffs fail to specify which Defendant purportedly conducts business in the
23 state of California. Recognizing, of course, that some AT&T entities operate retail stores or provide
24 telecommunications services in the District (and undoubtedly in every urban location throughout
25 the country), Plaintiffs point to no evidence demonstrating that the AT&T entities who were named
26

27 ³ The filing of the amended complaint in the earlier *Eliason* matter did not toll the statute of
28 limitations to save Mr. Scott's ERISA claims, as Plaintiffs claim (Opp. 9 n.6). *Francisco v.*
Emeritus Corp., 2018 WL 6070942, at *2-3 (C.D. Cal. Jan. 10, 2018).

1 as Defendants in *this* lawsuit are engaged in any commerce in this forum whatsoever. In fact, the
 2 only evidence in the record is to the contrary. *See* Stone Decl. ¶ 3 (AT&T Inc. is a holding
 3 company). Plaintiffs present no concrete evidence reflecting the extent of Defendants’ contacts
 4 with this forum; vague claims about purportedly extensive contacts do not suffice.⁴

5 Even assuming that Defendants had contacts with this District, Plaintiffs present no
 6 evidence that those contacts are meaningful to their claims. In *Rafton v. Rydex Series Funds*, 2010
 7 WL 2629579, at *1, 3 (N.D. Cal. June 29, 2010), a case Plaintiffs cite, the court held that the
 8 defendants exposed themselves to being sued in the forum because the conduct that was central to
 9 the lawsuit’s claims – violation of the securities laws through the dissemination of false and
 10 misleading prospectuses and other documents – occurred in the forum. Nowhere in their opposition
 11 do Plaintiffs dispute that all Plan-related decisions, including the application of the joint and
 12 survivor annuity factors at issue, were made elsewhere. The other case Plaintiffs cite to establish
 13 sufficient contacts—*Bakhtiar v. Info. Res., Inc.*, 2018 WL 1014616, at *2 (N.D. Cal. Feb. 22,
 14 2018)—is also distinguishable, as the *Bakhtiar* plaintiffs alleged employee misclassification under
 15 federal and California state law. *Id.* at *1-2. California law is not at issue here.

16 Finally, any interest this forum might have in addressing the case is outweighed by the
 17 Northern District of Texas’s interest in resolving a dispute over an ERISA plan generated and
 18 administered in its jurisdiction. *See Neil v. Zell*, 2008 WL 11342700, at *3 (C.D. Cal. Nov. 17,
 19 2008) (transferring case to Illinois where the ESOP plan was administered, most of the evidence
 20 was found, and the operative agreements called for the application of Illinois law).

21 b. The Remaining Factors Favor Transfer

22 It is no accident that courts routinely conclude that “[l]itigation should proceed where the
 23 case finds its center of gravity,” as doing so provides greater ease of access to relevant witnesses
 24 and evidence. *Johns*, 2008 WL 2811827, at *5 (quoting *Hoefler*, 2000 WL 890862, at *3); *Clark v.*
 25 *Sprint Spectrum L.P.*, 2010 WL 5173872, at *3 (N.D. Cal. Dec. 15, 2010) (the convenience to
 26

27 ⁴ Moreover, Plaintiffs do not argue that a significant portion of the putative class resides in
 28 or has a connection with California, and Plaintiffs cannot dispute that *all* Plan participants have
 contacts with the Northern District of Texas, where the Plan was conceived and is administered.

1 witnesses is the most important factor in the transfer analysis). Defendants know of *no* witnesses
2 or evidence pertaining to these claims that can be found in the Northern District of California, and
3 Plaintiffs do not suggest otherwise. Conversely, all material witnesses and documentary evidence
4 are located in either Dallas, Texas, where all decisions relating to Plan administration take place,
5 or in Boston, Massachusetts and Raleigh, North Carolina, where Fidelity, the Plan’s recordkeeper,
6 performs the benefits calculations at issue here. *See* Stone Decl. ¶¶ 6-10.

7 Plaintiffs do not contest that evidence bearing on their claims can be found only outside of
8 this forum. Opp. 7. Nonetheless, they argue that the California-based Plaintiffs will be unfairly
9 inconvenienced by transfer to Texas. But it is well-known that plaintiffs in most class actions play
10 an inconsequential role. That is particularly true here, where Plaintiffs do not claim—nor can
11 they—to have been involved in the conduct complained of, nor to have played any role in Plan
12 administration. Indeed, the Amended Complaint mentions California only as the residence of
13 certain Plaintiffs. *See* Am. Compl. ¶¶ 28-30.

14 Plaintiffs’ claim that “[n]o Plaintiffs live in the Northern District of Texas” (Opp. at 6) is
15 defied by their own allegation. They allege that Plaintiff Maldonado-Valtierra resides in Irving,
16 Texas, which is situated within the Northern District of Texas. *See* Am. Compl. ¶ 32; Ross Decl.
17 ¶ 2, Ex. A (showing that Irving, Texas is part of the Northern District of Texas’s Dallas Division).⁵
18 The presence of a named Plaintiff in the Northern District of Texas assures Plaintiffs’ convenient
19 access to the forum. And while there rarely is a need for a class representative to appear in court
20 other than perhaps for trial, as the case is currently situated some Plaintiffs will have to travel to
21 attend court, so transfer to the Northern District of Texas just changes the Plaintiffs who are
22 purportedly inconvenienced. Same is true as to Plaintiffs’ attorneys; only two of five reside in
23 California. So while transfer to the Northern District of Texas may inconvenience different
24 attorneys or plaintiffs, it does not increase their inconvenience any more than the current posture
25 of the case. In sum, Plaintiffs have not presented a real-world concern that litigation costs will be
26

27 ⁵ In their opening brief (at 7), Defendants inadvertently referenced Lindie Lawrence, also a
28 resident of the Northern District of Texas, who was dismissed for lack of standing by Judge Kim
during the first iteration of this lawsuit.

1 shifted to them if this case is transferred to the venue of the challenged conduct. *See Hendricks v.*
2 *StarKist Co.*, 2014 WL 1245880, at *5 (N.D. Cal. Mar. 25, 2014); *see also Koster*, 330 U.S. at 524
3 (in order to “outweigh the inconvenience the defendant may have shown,” a class representative
4 who has sued in her home forum must present a “real showing of convenience”).

5 Lastly, Plaintiffs suggest (Opp. 7) that the costs of litigating in an inconvenient forum
6 should be shifted to Defendants. That argument ignores the established public policy of protecting
7 pension funds from improper litigation expense. *See Conkright v. Frommert*, 559 U.S. 506, 517
8 (2010) (“Congress sought ‘to create a system that is [not] so complex that . . . litigation
9 expenses . . . unduly discourage employers from offering [ERISA] plans in the first place.’”);
10 *Moore v. Local Union 569 of Int’l Bhd. of Elec. Workers*, 28 F.3d 107 (9th Cir. 1994) (“The purpose
11 of ERISA is to protect the beneficiaries of pension plans. This purpose is not served by allowing
12 employee trust funds to be depleted in the defense of unreasonable and vexatious claims.”). Forcing
13 the Plan to shoulder the burden of litigating Plaintiffs’ claims in a distant forum with no connection
14 to the conduct at issue, particularly in the absence of inconvenience to Plaintiffs from a change in
15 forum, collides head-on with Congress’ intent to protect plan sponsors from unpredictable costs.

16 **II. AT&T Inc. Has No Place in this Lawsuit**

17 Plaintiffs’ theory is that they were harmed by the application of joint and survivor factors
18 that reduced their benefits to less than the actuarial equivalent of their normal retirement benefit.
19 *See, e.g., Am. Compl.* ¶¶ 67-69, 81. Throughout, Plaintiffs allege that it is the plan administrator
20 (AT&T Services) that calculated those benefits, “impermissibly pa[id] Plan participants less than
21 the actuarial equivalent of their ERISA-protected retirement benefits,” and “caused . . . Plan
22 participants to forfeit their ERISA-protected benefits.” *Id.* ¶¶ 116, 127. Plaintiffs do not allege any
23 involvement by AT&T Inc. in that process and, indeed, it had none. *See Stone Decl.* ¶¶ 4, 9.

24 In an effort to save their claims, Plaintiffs argue that AT&T Inc., as the plan sponsor, has
25 the authority to correct any alleged violation of ERISA because an ERISA plan, when established,
26 must provide a procedure for its amendment. *See* 29 U.S.C. § 1102(b)(3). But that is not grounds
27 to state anything more than a nominal claim against a defendant, and Plaintiffs cite no cases holding
28 that a plan sponsor is a proper defendant simply because plaintiffs seek amendment of plan terms

1 as relief. Section 502(a)(3) does not give rise to a claim where other relief is available, and
 2 Plaintiffs' own claim against AT&T Services under Section 502(a)(3) to amend the Plan's terms
 3 provides an adequate remedy. *See Varsity Corp. v. Howe*, 516 U.S. 489, 512 (1996) (Section
 4 502(a)(3)'s "'catchall' provisions act as a safety net, offering appropriate equitable relief for
 5 injuries caused by violations that § 502 does not elsewhere adequately remedy"). If the Court
 6 should embrace Plaintiffs' claims, an order instructing AT&T Services, in its role as plan
 7 administrator, to calculate participants' joint and survivor annuities differently would provide the
 8 relief Plaintiffs seek. A duplicative claim against AT&T Inc. is contrary to *Varsity* and its progeny.⁶

9 **III. Plaintiffs' Fiduciary Breach Claim Against AT&T Services Is Wrong**

10 In their opening brief, Defendants explained that merely because an entity is designated as
 11 a fiduciary, that does not subject it to fiduciary responsibility for acts which are not fiduciary in
 12 nature. Such is the case with AT&T Services, which is undeniably a plan fiduciary, but not engaged
 13 in a fiduciary act in calculating Plaintiffs' benefits. Br. 10-12. Plaintiffs' own authority expressly
 14 disclaims their overbroad conception of fiduciary status: in *Dawson-Murdock v. Nat'l Counseling*
 15 *Grp., Inc.*, 931 F.3d 269 (4th Cir. 2019), the court explained that it was
 16 not suggesting that a plan administrator and named fiduciary
 17 (serving in those dual roles) will be subject to suit for breach of
 18 fiduciary duty as to all plan-related actions. For example . . . there
 19 is no liability for breach of fiduciary duty if the challenged conduct
 20 of the plan administrator and named fiduciary is not fiduciary in
 21 nature, as there . . . can be no breach of a nonexistent fiduciary duty.

22 *Id.* at 278 n.13. Plaintiffs' claim that "[s]erving as the named fiduciary is sufficient to render AT&T
 23 Services a fiduciary for purposes of a breach of fiduciary duty claim" (Opp. 12) is simply wrong.

24 Plaintiffs do not challenge the law Defendants cite in their opening brief establishing that
 25 "merely calculating benefits, without more, does not establish fiduciary status under ERISA."
 26 *Lebhan v. Nat'l Farmers Union Uniform Pension Plan*, 828 F.3d 1180, 1186 (10th Cir. 2016); *see*
 27 29 C.F.R. § 2509.75-8(D)(2). Instead, Plaintiffs incongruently argue that this regulation (and,
 28 presumably, related case law) does not apply to AT&T Services because, as the named fiduciary,

⁶ Plaintiffs' reliance on *Laurent v. PriceWaterhouseCoopers LLP*, 794 F.3d 272 (2d Cir. 2015) to state a claim against AT&T Inc. lends no support. That case did not address whether the plan sponsor was a proper defendant for purposes of amending the plan.

1 it had “all powers necessary to interpret . . . the Plan.” Opp. 12 n.7. But that hardly establishes that
 2 the conduct at issue constituted a fiduciary act. Plaintiffs fail to even argue that AT&T Services
 3 exercised the requisite discretion or control in the calculation of Plaintiffs’ benefits, which
 4 conclusively depended on Plan terms, or that it interpreted the Plan in so doing. Instead, Plaintiffs
 5 argue only that AT&T Services was necessarily acting in a fiduciary capacity in the calculation of
 6 participants’ benefits. Opp. 12-13. Labels and conclusions do not state a plausible claim. *Bell Atl.*
 7 *Corp. v. Twombly*, 550 U.S. 544, 555 (2007).⁷

8 **IV. Plaintiffs Fail to State a Claim for Reformation**

9 Binding Ninth Circuit law leaves no room for doubt: “reformation is proper only in cases
 10 of fraud and mistake.” *Skinner v. Northrop Grumman Retirement Plan B*, 673 F.3d 1162, 1166
 11 (9th Cir. 2012); *see also Gabriel v. Alaska Elec. Pension Fund*, 773 F.3d 945, 962 (9th Cir. 2014).
 12 Defendants demonstrated in their opening brief that Plaintiffs have not alleged fraud or mistake,
 13 and Plaintiffs do not argue otherwise.

14 Disregarding the law of this Circuit, Plaintiffs ask the Court to adopt a different pleading
 15 standard from a different jurisdiction. In *Laurent v. PriceWaterhouseCoopers LLP*, the Second
 16 Circuit adopted a broader standard that permits reformation without allegations of fraud or mistake.
 17 945 F.3d 739, 748 (2d Cir. 2019). The Second Circuit’s novel interpretation of the reformation
 18 remedy is out of step with the Ninth Circuit and other circuit courts that have considered the bounds
 19 of the reformation remedy. *See Morales v. Intelsat Global Serv. LLC*, 554 Fed. App’x 4, 5 (D.C.
 20 Cir. 2014); *Silva v. Metro Life Ins. Co.*, 762 F.3d 711, 723 (8th Cir. 2014); *Cross v. Bragg*, 329
 21 Fed. App’x 443, 454 (4th Cir. 2009).

22 Tacitly acknowledging that fraud is a requirement for reformation under Ninth Circuit law,
 23 Plaintiffs try to argue around it. Opp. 15. Under Plaintiffs’ sweeping interpretation of the pleading
 24 requirement, which they based on a 1963 Supreme Court case involving an irrelevant federal
 25 statute, any alleged breach of a fiduciary duty could satisfy the necessary element of fraud for
 26

27 ⁷ Contrary to Plaintiffs’ position, courts can and do rule on fiduciary status on a Rule 12(b)(6)
 28 motion. *See, e.g., Bafford v. Northrop Grumman Corp.*, 2020 WL 70834, at *5-6 (C.D. Cal. Jan. 7,
 2020).

1 reformation. Oddly, Plaintiffs' opposition make no mention of the more recent and relevant opinion
 2 in *CIGNA Corp. v. Amara*, 563 U.S. 421, 440-41 (2011), in which the Supreme Court recognized
 3 three equitable remedies available under § 1132(a)(3) for a breach of fiduciary duty. Reformation,
 4 the Court noted, might be an appropriate remedy where the trial court found that the employer
 5 intentionally deceived participants about the value of their pension benefits. *Id.* at 431, 440-41.
 6 There is no such allegation, let alone supporting facts, in Plaintiffs' Amended Complaint.

7 Plaintiffs' other authority fares no better. *See Pearce v. Chrysler Grp. LLC Pension Plan*,
 8 893 F.3d 339, 349 (6th Cir. 2018) (explaining that "constructive fraud in the ERISA context"
 9 involves an information asymmetry, a misrepresentation of benefits, and a reliance on that
 10 misrepresentation); *Osberg v. Foot Locker, Inc.*, 138 F. Supp. 3d 517, 557 (S.D.N.Y. 2013) (fraud
 11 "consists of obtaining an undue advantage by means of some act or omission which is
 12 unconscientious or a violation of good faith," such as the deliberately false and misleading
 13 communications at issue) (citation omitted).⁸ Plaintiffs make no allegations of fraud necessary to
 14 support a request for reformation, and rewriting Plan terms is not a remedy to be enforced lightly.
 15 *See, e.g., U.S. Airways, Inc. v. McCutchen*, 569 U.S. 88, 91 (2013).

16 CONCLUSION

17 For the reasons above and in the memorandum in support of the motion, this case should be
 18 transferred or dismissed.

19 Dated: March 11, 2021

Respectfully submitted,

22 By: s/ Nancy G. Ross

Nancy G. Ross
 23 MAYER BROWN LLP

24 Attorneys for Defendants

26 _____
 27 ⁸ Plaintiffs also ignore binding Ninth Circuit case law cited in Defendants' opening brief
 28 which recognizes that breach of fiduciary duty claims pleading fraud must comply with the
 heightened pleading standards of Federal Rule of Civil Procedure 9(b). *See Concha v. London*, 62
 F.3d 1493, 1502-033 (9th Cir. 1995).

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16 **UNITED STATES DISTRICT COURT**
17 **NORTHERN DISTRICT OF CALIFORNIA**

19 Timothy Scott, Patricia Gilchrist, Karen Fisher,
20 Gerald Klein, Helen Maldonado-Valtierra, and
21 Dan Koval, on behalf of themselves and all
22 others similarly situated,

22 Plaintiffs,

23 vs.

24 AT&T Inc., AT&T Services, Inc., and the
25 AT&T Pension Benefit Plan,

26 Defendants.

Case No. 3:20-cv-07094-JD

**DECLARATION OF NANCY G. ROSS
IN SUPPORT OF DEFENDANTS'
REPLY IN SUPPORT OF THE
MOTION TO TRANSFER VENUE OR
DISMISS THE AMENDED
COMPLAINT**

Date: April 8, 2021
Time: 10:00 a.m.
Judge: Hon. James Donato
Action Filed: October 12, 2020

1 I, Nancy G. Ross, hereby declare as follows:

2 1. I am an attorney with the law firm of Mayer Brown LLP, attorneys of record for
3 Defendants in the above-captioned matter. If called upon as a witness, I could and would
4 competently testify to the facts set forth below, as I know them to be true based on my own
5 personal knowledge.

6 2. Attached as Exhibit A is a true and correct copy of the results of a search for
7 “Irving” in the U.S. District Court, Northern District of Texas’s “Court Locator” program
8 (available at www.txnd.uscourts.gov/court-locator). The search was conducted on March 10,
9 2021.

10 I declare under penalty of perjury that the foregoing is true and correct to the best of my
11 knowledge and belief. Executed on March 11, 2021.

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/s/ Nancy G. Ross
Nancy G. Ross
Attorney for Defendants

Exhibit A



UNITED STATES DISTRICT COURT Northern District of Texas

Barbara M.G. Lynn, Chief Judge
Karen Mitchell, Clerk of Court

- Court Information
- Judges
- Rules & Orders
- Filing
- Resources
- FAQs
- Attorneys
- Jurors
- Pro Se
- Forms & Records

Locate Venue by City or County

Search

1. Irving - Dallas Division, Northern District

To locate courts outside of Texas, please visit the uscourts.gov website.

