



ConnectingKatten

Welcome. In this issue of *Connecting Katten*, we discuss and explore issues faced by minority female attorneys. As the ABA report, "Visible Invisibility: Women of Color in Law Firms in 2006," documents, the intersection of race, ethnicity and gender creates difficulties unique to women of color that are often overlooked. Katten Muchin Rosenman LLP is one of the first law firms in the country to specifically address the needs of minority women attorneys through initiatives such as the Katten Leadership Academy for Women of Color, which took place in July 2007.

In addition, as reflected in the pages of this issue, the Firm's continued commitment to diversity is reflected in its sponsorship of events geared toward the recruitment, development, retention and promotion of women and minority attorneys. In recognition of this, the Firm was recently named one of the Best Law Firms for Women by Working Mother Media and Flex-Time Lawyers. It was also named one of the 100 Best Companies for Working Mothers in 2007 by Working Mother Media. We hope that initiatives like the Katten Leadership Academy for Women of Color and *Connecting Katten* will continue to provide valuable and useful tools.

Vincent A.F. Sergi
National Managing Partner

Leslie D. Minier
Chief Diversity Partner
Co-Chair, Diversity Committee

Theresa L. Davis
Co-Chair
Diversity Committee

Upcoming Events

2007

December 11	Women of Color in Law Firms: The Need for Change & Strategies for Success Seminar	Chicago
December 14	Joffrey Ballet Diversity Night: <i>Nutcracker</i>	Chicago

2008

February 22	Joffrey Ballet Diversity Night: <i>Tudor Centennial</i>	Chicago
March 26-28	MCCA's 7th Annual CLE Expo	Chicago
March 26	MCCA's Midwest Region Anniversary Dinner	Chicago
May 5	Goodman Theatre: <i>The Ballad of Emmett Till</i>	Chicago
May 16	Joffrey Ballet Diversity Night: <i>American Moderns</i>	Chicago
June 19	MCCA Mid-Atlantic Region Dinner	Washington, D.C.

November/December 2007

In this Issue:

- 2 Diversity Events
Working Mother Media's Multicultural Town Hall Meeting
Key Partner Lunch Series
Mexican American Bar Foundation's Scholarship & Awards Gala
- 3 Panel Examines Obstacles Facing Minority Women at Firms
- 4 Reflections on the Katten Leadership Institute
Building Power Through Diverse Networks
- 5 Women of Color in Large Law Firms – The Statistics
- 6 SEO Corporate Law Program
- 7 Minority Attorney Profiles
Tasneem Goodman
Eric Kuwana
Janu Sivanesan

Diversity Events

Working Mother Media's Multicultural Town Hall Meeting

By Sampreeti De, Chicago

On May 23, 2007, the Firm sponsored Working Mother Media's Multicultural Town Hall Meeting *Power: How to Get It, Use It, Share It*, at the Kellogg School of Management in Chicago. Partner Leslie Minier, as well as associates Sampreeti De and Monica Mosby, attended this all-day Town Hall focusing on positional power, the power that comes with a title, authority and financial clout, often regarded as a "taboo" subject for women of color.

The Town Hall featured several powerful women speakers who candidly shared some of the challenges they encountered during their rise to power, as well as the strategies and methods they used to successfully meet those challenges. The Town Hall also provided several same-race and cross-race breakout sessions to get participants more actively involved in the discussion and dialogue.

Working Mother Media is a multimedia company dedicated to the advancement of diversity and to serving the personal, professional, and family needs of all women. Working Mother Media publishes *Working Mother* magazine, which in 2007 named Katten as one of the 100 Best Companies for Working Mothers.

Key Partner Lunch Series

By Devan Popat, Chicago

On May 1, 2007, the Chicago Minority Associates Committee kicked off its Key Partner Lunch Series. The Key Partner Lunch Series gives members of the Minority Associates Committee an opportunity to meet with one or two partners for an informal lunch conversation during which the partners discuss their careers and offer professional advice. The first Key Partner Lunch featured National Managing Partner Vincent A.F. Sergi and founding partner Melvin Katten. During the lunch, Messrs. Sergi and Katten recounted the development of their careers and changes in the Chicago legal community. Both partners stressed the importance of hard work, diligence and integrity. Not only did the conversation provide associates with anecdotes from the careers of two key leaders of the Firm, but also with a narration of the Firm's history and vision for the future.



Mexican American Bar Foundation's Scholarship & Awards Gala

On June 9, 2007, Katten attorneys, summer associates, and a client of the Firm attended the Mexican American Bar Foundation's Annual Scholarship & Awards Gala, held at the Beverly Hilton Hotel in Beverly Hills, CA. The Mexican American Bar Foundation is a charitable corporation dedicated to providing financial assistance to men and women of Chicano and Latino heritage who intend to pursue careers in the law. Katten, a Silver Sponsor of the event, and partner David Halberstadter received special mention during the program for their longtime support of the organization.

It was especially gratifying to have summer associates Efrain Miron and Eric Guerrero and their guests attend the awards dinner this year. Eric, a 2006 MABF scholarship recipient, was again one of the Foundation's honorees and was presented with a scholarship by MABF for 2007.

In total, the MABF awarded \$130,000 in scholarships to two dozen law students. The awards were handed out by California Supreme Court Justice Carlos Moreno and Ninth Circuit Judge Richard Paez.

ConnectingKatten

Diversity Committee

Charlotte

Daniel S. Huffenus

Chicago

Janet M. Angstadt
Theresa L. Davis, Co-Chair
Tara Kamradt
David H. Kistenbroker
Leslie D. Minier,
Co-Chair, Chief Diversity Partner
Vincent A.F. Sergi

Los Angeles

Steve Cochran
Susan A. Grode
Gail Migdal Title

New York

Kathleen H. Moriarty
Anthony L. Paccione
Joshua S. Rubenstein

Washington, DC

Virginia A. Davis
Roger P. Furey
Eric A. Kuwana

Minority Associates Committee

Chicago

Sonja K. Clayton-Pedersen, Co-Chair
Gail H. Kim, Co-Chair

Los Angeles

Yula Chin, Co-Chair
Yavonna Blackman, Co-Chair

New York

David A. Pentlow, Co-Chair
Yvonne M. Perez-Zarraga, Co-Chair

Washington, DC

Kaveh Noorishad, Chair

Committee on Racial and Ethnic Diversity

Chicago

Theresa L. Davis
Leslie D. Minier, Chief Diversity Partner
Monica J. Mosby

Los Angeles

Steve Cochran
Stacey D. Knight
Sheri M. Watts

New York

Qubilah A. Davis
Paula E. Hopkins
Michael J. Parets
Yvonne M. Perez-Zarraga

Washington, DC

Stefan D. Baugh
Lisa-Marie C. Monsanto
Catherine S. Wood

Connecting Katten Editors

Diane E. Bell, Chicago
diane.bell@kattenlaw.com
David J. Kelly, Chicago
david.kelly@kattenlaw.com
Gail H. Kim, Chicago
gail.kim@kattenlaw.com

Contributing Writers

Hannah Amoah, New York
Sampreeti De, Chicago
Monica Mosby, Chicago
Yvonne Perez-Zarraga, New York
Devan Popat, Chicago
Dr. Arin Reeves

Panel Examines Obstacles Facing Minority Women at Firms

Originally printed in the *Chicago Daily Law Bulletin*, June 20, 2007

By Stephanie Potter, *Chicago Daily Law Bulletin* staff writer

When Christina M. Tchen was an associate at Skadden, Arps, Slate, Meagher & Flom LLP, she argued and won a case before the U.S. Supreme Court.

Tchen, who is of Chinese descent, has since become a partner. She credits mentor Susan Getzendanner, the onetime federal judge who headed the team handling the case, with giving her that opportunity.

But while Tchen has achieved great success in a law firm, many other minority women struggle, according to an American Bar Association study released in August.

Tchen spoke [Tuesday, June 19, 2007] as part of a panel addressing that study, "Visible Invisibility: Women of Color in Law Firms." The discussion was held at Jenner & Block LLP, 330 N. Wabash Ave. More than 100 lawyers attended the event, which was sponsored by Jenner & Block along with a number of other law firms and bar groups.

In part because of the study, Tchen was recently asked to chair Skadden's diversity committee.

"There's no silver bullet here at all because otherwise we would all be doing it," Tchen said. "It's something one has to keep working at."

Among the findings of "Visible Invisibility," according to panelist Mary L. Smith, senior litigation counsel at Tyco International (US) Inc.:

- Nearly half of minority women surveyed reported having experienced harassment or demeaning comments at law firms.
- Nearly two-thirds said they were excluded from networking opportunities.
- Nearly one-third said they had received an unfair performance evaluation.

Those problems were rarely experienced by white men in law firms and less often experienced by minority men and white women, according to the report. The "double whammy" of race and sex discrimination,

the study said, led to a significantly lower retention rate for minority women compared to other groups.

"I guess some people won't be surprised [by the results], but when you see them in black and white, they are surprising," said Smith, a Native American who participated in the study.

Other panelists were: Jenner & Block partner Charlotte L. Wager, Susan R. Lichtenstein, corporate vice president and general counsel of Baxter International Inc., and Vincent A.F. Sergi, national managing partner of Katten Muchin Rosenman LLP. The discussion was moderated by Pamela J. Roberts, chair of the ABA's Commission on Women in the Profession, which commissioned the study.

Wager said addressing the issues raised by the study is "a dynamic process."

"Nobody can really stand up here and say they've got it right," said Wager, Jenner's director of professional development.

She said Jenner has had a strong commitment to diversity for many years, but until this report had not focused on the particular challenges facing women of color. In light of the study's findings, she urged managing partners to assess how assignments and mentoring are handled within their firms.

Sergi said firms can use their compensation system as a tool to reward partners who are committed to diversity efforts. Sergi said in an environment where law firms are committed to profitability, improving retention of minority lawyers is essential.

Lichtenstein said her "pet peeve" is mentoring programs that match young minority attorneys with mentors of the same race and gender.



"This is mysterious to me," Lichtenstein said. "Why the heck wouldn't you assign a young woman of color to a successful white male who is going to be held accountable?"

"Your most successful white male partners should take on the people who are not like them, and help to teach them and bring them along," she added.

Sergi said most law firms tend to think mentoring is something attorneys do naturally, but in reality partners need training to become better mentors.

Tchen said her personal view is there's only so much a mentor can do. She agreed with Wager that more attention needs to be paid to ensuring that minority women lawyers receive quality work assignments.

"The real issue — the starting point issue for women of color — has got to be about the work," she said.

She said Skadden is beginning a process where the diversity committee looks at work assignments given to the firm's associates.

If there is a pattern of a lack of quality work for minority attorneys, the committee will intervene, she said.

continued on page 6

Reflections on the Katten Leadership Institute

By Monica Mosby, Chicago

The American Bar Association's 2006 study "Visible Invisibility: Women of Color in Law Firms" reports a 100% attrition rate in large law firms for women associates of color. This astonishing and troubling statistic led the Firm's Chief Diversity Partner, Leslie D. Minier, and others to develop the Katten Leadership Academy for Women of Color.

The Leadership Institute was held on July 24, 2007 at the Arts Club of Chicago. Minority women from all of Katten's U.S. offices came to Chicago for a full day of events that would turn out to be a true testament to the power of seeing, hearing, and experiencing the struggles of successful and accomplished individuals that look like me. As an attorney in a large law firm, I'm surrounded by successful and accomplished individuals, each of whom have something to share and teach. However, when the person conveying their story looks like you, the reality of the story and that person's success is even more inspiring.

To start the day, the Firm's diversity consultant, Dr. Arin N. Reeves, presented the findings and lessons of the ABA study. Dr. Reeve's presentation dispelled some of the

common myths about why women of color leave law firms. These myths include their inability to perform the required tasks and/or a need for more family time. Overwhelmingly, the results of the study indicate that women of color generally feel disconnected from the law firm establishment and, as such, don't feel that



they are getting mentoring and career development opportunities.

In a packed program, the highlight of the day was the afternoon panel discussion moderated by Dr. Reeves. The panelists were Melody Hobson, President of Ariel Capital Management, LLC, and Andrea Zopp, Senior Vice President, Human Resources, of Exelon Corporation. Both of these women are true

trailblazers. They were the first minority woman or the first woman in many of their professional positions. The conversation began with a brief introduction of the panelists and their current professional positions, but the greater part of the exchange covered their travels along their respective roads to success.

Very openly, both Ms. Hobson and Ms. Zopp discussed obstacles they encountered as women of color in positions of authority, their feelings of walking into a boardroom as the only person of color, and dealing with people who assume that, because of their gender and race, the seat at the head of the table could not possibly be theirs.

While I'm not typically awestruck, the women I met that day were so phenomenal and so inspiring that I was left with an intense feeling of pride and rejuvenation. I walked away from the Leadership Institute with a renewed sense of professional self-worth and encouragement. It is especially encouraging that Katten recognizes the value in women of color by confronting the problem of attrition head-on.

Building Power Through Diverse Networks

By Hannah Amoah, New York, and Diane Bell, Chicago

During the Leadership Institute, summer associates, associates, and partners attended a seminar entitled "Building Power Through Diverse Networks." This session was facilitated by Tanya Menon, an Associate Professor of Managerial and Organizational Behavior at the University of Chicago Graduate School of Business. Professor Menon's presentation focused on the importance of establishing and building a diverse network that can be used to create new professional opportunities or to enhance already existing relationships.

Professor Menon began her presentation by asking why some people succeed where others fail, and illustrated the issue by

comparing two sides of the Bush family tree through the years.

After their arrival in the United States, one side of the Bush family consisted of wealthy land-owners, and the other side, poor workers. Over time, the poor side of the family (i.e., the side of the family from which George H. W. Bush and George W. Bush descended) was able to rise from humble beginnings to surpass their wealthy relatives to become one of the most powerful families in American history.

Professor Menon attributed the success of the previously poor side of the Bush family to

their willingness to take risks, invest in new technology, and use their networks to ensure that each generation did better than the previous one. She explained that power and success are the results of a combination of hard work, willingness to take risks, and luck.

One of Professor Menon's main contentions was that oftentimes luck presents itself due to one's network, because networks allow someone to know what is important, when an opportunity might present itself, and the important players with whom to maintain relationships. Additionally, a diverse network allows one to expand his or her database

continued on page 5

Women of Color in Large Law Firms – The Statistics

By Dr. Arin Reeves

As mentioned in the lead-in article, “Reflections on the Katten Leadership Institute,” the Leadership Institute was developed as a response to the startling data reported by the ABA Commission on Women’s research study on women of color in law firms. At the Leadership Institute, Dr. Arin Reeves reported on the findings of “Visible Invisibility,” which are summarized below.

Much of the ABA Commission on Women’s research shed light on the reality that women of color often have negative experiences in the workplace, are less included in a law firm’s key networks, receive less access to desirable assignments, and are evaluated less fairly than their counterparts who are men of color, white women or white men. In fact, the statistics starkly illuminate that women of color have very different experiences in law firms than other lawyers and, according to NALP statistics, have attrition rates that are on average about 100% after eight years.

According to the research, 49% of women of color reported having experienced demeaning comments or harassment in a law firm as compared to 47% of white women, 34% of men of color, and only 2% of white men. In addition to the reports of negative comments in the workplace, approximately 62% of women of color reported being excluded from formal and informal networking opportunities, as compared to 60% of white women, 31% of men of color, and only 4% of white men.

Taken together, these statistics present a work environment where women of color

are not only subjected to more negative interactions, but are also excluded from the positive professional and personal interactions that occur in law firm networks.

In regards to the specifics on substantive work, only 49% of women of color reported receiving enough work to meet their billable requirements as compared to 59% of white women, 58% of men of color, and 53% of white men. Although these numbers suggest that all groups had difficulty meeting their billable requirements, 44% of women of color reported having their requests for specific or desirable assignments denied as compared to only 39% of white women, 25% of men of color, and 2% of white men. Given the effects of the above, 54% of women of color wanted to see less subjectivity in the work allocation process as compared to only 10% of white men who wanted to retain the status quo.

Finally, 33% of women of color reported that they had received unfair performance evaluations as compared to 25% of white women, 21% of men of color, and less than 1% of white men. Women of color, interestingly, did not note criticism as unfair, but they did note the timeliness of the

criticism (real-time constructive criticism that they perceived white men receiving versus the belated, sometimes blind, criticism in annual evaluations that they received) as being unfair to their development as lawyers.

Building Power Through Diverse Networks

continued from page 4

of information by getting varying viewpoints and information across sectors.

For example, she asked whether John Wayne or Burgess Meredith has more connection to other actors through his work. Despite the fact that everyone in the audience knew of John Wayne, Burgess Meredith was connected to more actors. This is because John Wayne’s work was heavily concentrated in western films and his network of co-stars was very small. On the other hand, Burgess Meredith worked across a wide spectrum of movies and with a wide variety of actors.

According to Professor Menon, networking in a clique, i.e., a John Wayne model, encourages little new knowledge, whereas networking through a diverse network, i.e., a Burgess Meredith model, allows for maximizing new knowledge and relationships.

Professor Menon also walked through the unique characteristics of minority networks. A typical structure for a minority professional is that he/she will create two networks—one network within his or her ethnic community for social support and another within the dominant culture for job-related resources. Professor Menon stressed the importance for both kinds of support.



SEO Corporate Law Program

By Yvonne Perez-Zarraga, New York

Beginning in the summer of 2008, Katten Muchin Rosenman LLP will join the prestigious list of law firms participating in the SEO Corporate Law Program in New York City. The SEO (“Sponsors for Educational Opportunity”) Corporate Law Program was founded in 1986 with the aim of recruiting and training outstanding college students of color (Black, Hispanic/Latino, Asian, and Native American) from across the country for internships that lead to careers in some of the most competitive industries, including law. Since its inception, SEO has recruited highly talented pre-law students to intern at prestigious law firms and financial institutions in the country. New York associate Yvonne Perez-Zarraga is the SEO Corporate Law Program liaison for the Firm.



The goal of the program is for SEO interns to receive a comprehensive internship experience that goes far beyond simply placing students at companies for the summer. SEO interns gain exposure to CEOs and top partners through the SEO Summer Seminar Series. The program also offers intensive training before and during the

internship. A key part of this training includes the seven-day Corporate Law Institute, which provides the program participants with an intensive law school prep program and presentation series designed to give them a head start on their first year of law school. In addition, each intern is supported by an

extensive mentoring program and is welcomed into a powerful alumni network comprising over 4,500 SEO alumni across 43 states and 30 countries.

The selection process for student participants in the program is extremely competitive. Most of the applicants come

from top-tier universities and are scheduled to begin their studies at top-tier law schools in the fall following their summer internships. In fact, on account of the program’s great success and increased popularity, the SEO Corporate Law Program this year will have a less than 10% acceptance rate among applicants. Participating firms will truly be getting the best of the best.

In the summer of 2008, the Firm’s New York office will welcome one SEO intern, who will be partially integrated into the New York summer associate program. Over the course of the summer, the SEO intern will meet with in-house mentors, observe key partners in action, and be given substantive legal assignments. In addition, the Firm will host a reception for all SEO interns.

Katten’s participation in the SEO program provides students of color with an unforgettable and invaluable experience prior to their first year of law school. It also provides the Firm with the opportunity to meet, and recruit, the young stars of tomorrow.

Panel Examines Obstacles Facing Minority Women at Firms

continued from page 3

Lichtenstein cautioned that market forces can work against a law firm’s best efforts to ensure better work for minority lawyers.

“Where the rubber will meet the road is where a very successful rainmaker partner says, ‘I don’t care; I want to use brilliant star white male associate again, like I did on my last two cases,’ and whether the firm is going to say to him, ‘No you can’t, you need to use somebody else,’ ” Lichtenstein said.

Client pressure for firms to be more diverse can be effective, panelists said, as can efforts to

raise the visibility of minority attorneys in the community.

Sergi said Katten has started a leadership academy for minority women to make sure they have the support within the firm to succeed.

Tchen urged minority women lawyers to get out in the community as a way to meet business leaders and mentors.

“Some of my best friends in the law, and who have been a great support to me in my career, are not at Skadden,” she said.

After the presentation, Roberts said the ABA plans to craft “best practices” to help law firms retain minority women lawyers. Lawyers in Chicago plan to spread the word about the study as well. Jenner partner E. Lynn Grayson said The Chicago Bar Association’s Alliance for Women has been discussing how to promote the study’s findings.

“This is just the first step,” Grayson said.

Reprinted with permission from Law Bulletin Publishing Co.

Attorney Profiles

Tasneem Goodman *Partner – Chicago*



Tasneem K. Goodman is an attorney with extensive experience in corporate and restructuring matters. She recently joined the Firm as a partner and Director of Marketing. Based in the

Chicago office, Tasneem leads the Firm's marketing team, which serves each of the Firm's offices and practice groups. She oversees all aspects of the Firm's marketing, business development, public relations, and internal and external communications. Tasneem earned both her Bachelor of Arts degree and her Juris Doctor from the University of Chicago.

As a practicing attorney, Tasneem enjoyed the fast pace of both the corporate and restructuring practices and the ability to provide clients with practical advice on a combination of legal and business matters. As the Firm's Director of Marketing, Tasneem has the unique opportunity to pursue her interest in marketing and business development while still drawing on her experience as a practicing lawyer. She enjoys working with attorneys across the Firm in every area of practice, both on the creative aspects of various marketing initiatives as well as on strategic matters related to business development.

For Tasneem, the most challenging part about being an attorney was trying to find win-

win solutions for parties with vastly divergent interests. In her new role as Director of Marketing, she is challenged by having to find ways to successfully market the talents of individual attorneys and assist them in growing their practices, while also building the reputation and brand of the Firm as a whole.

In addition to her work at the Firm, Tasneem also serves as chair of the Board of Directors of Latinos Progresando, a nonprofit organization that provides legal immigration services, and as a member of the Associate Board of the Daniel Murphy Scholarship Foundation, a nonprofit organization that provides high school scholarships to economically disadvantaged students.

Eric Kuwana *Partner – Washington, DC*



Eric A. Kuwana is the Deputy Chairman of the Firm's National Litigation Department and a member of the Firm's Board of Directors. He earned his Bachelor of Arts degree from the University of

Chicago and his Juris Doctor from the University of Kansas Law School.

Eric chose to practice litigation after he worked at the White House and US Department of Transportation out of law school. Shortly after joining his first law firm, Eric was placed on a securities fraud case, where he second-chaired the trial in federal

court and helped secure a verdict in favor of the defense. As litigation counsel, Eric has worked on many high-profile cases, including campaign finance reform, hedge fund scandals, and some sensitive matters involving the White House. Looking ahead, Eric notes, "the trial victories — especially the long and hard fought trials — are the cases that will put a smile on my face when I am old and looking back in a rocking chair."

Having a broad practice means that Eric constantly has to work hard to learn new subject areas, industries and business practices. However, he enjoys the challenges of the learning process and not doing the same thing day in and day out. His position also allows him to

work with different clients with an array of interesting problems across the country.

The best piece of advice Eric has ever received was from William Webster, who once told him that trial attorneys always struggle to "just be competent" at what they do — and that young lawyers don't appreciate that. "He was right," states Eric. "Trial attorneys know that people can and will second guess their 'on the fly' decisions and judgments at trial. Dynamic factors relating to local practice, procedural rules, case law, juries, witnesses, evidence, and judges can converge to make those decisions and judgments difficult. The best path is not always a clear one."

Janu Sivanesan *Partner – New York*



Janu Sivanesan joined the Firm's New York office this year as a partner in the Commercial Finance Practice. She earned her Bachelor of Business Administration in Finance, *magna cum laude*,

from Kennesaw State University and her Juris Doctor, *cum laude*, from Case Western University Law School.

Janu never intended to become a lawyer. She attended law school because it was great analytical training, but planned to join the business world. However, after practicing law for a few years, she realized that she really

enjoyed business development and building a client base and decided to remain a lawyer to combine her business and legal interests.

As a result of her initial focus on moving to the business world, Janu has developed extensive experience in corporate transactions, including a variety of finance transactions (project finance, public finance, syndicated credit transactions), leveraged buyouts, private equity and venture capital transactions, fund formation transactions, restructuring transactions, and private mergers and acquisitions. Janu's broad practice allows her to better structure transactions and accommodate changing

trends in the marketplace.

A native of India, Janu has firsthand experience on issues relating to business operations in that country. She is also a member of the America India Foundation, TIE (The Indus Entrepreneurs), and the 100 Leading Women in Hedge Funds.

When she is not practicing law, Janu spends time tutoring disabled children in math and advising high school students on career choices. She says both activities allow her to spend time with young people who are very enthusiastic about the future and remind her that investing in education is the key to solving a lot of the problems of the world.

Published as a source of information. The material contained herein is not to be construed as legal advice or opinion.

CIRCULAR 230 DISCLOSURE: Pursuant to Regulations governing practice before the Internal Revenue Service, any tax advice contained herein is not intended or written to be used and cannot be used by a taxpayer for the purpose of avoiding tax penalties that may be imposed on the taxpayer.

©2007 Katten Muchin Rosenman LLP. All rights reserved.

Katten

KattenMuchinRosenman LLP

www.kattenlaw.com

401 S. Tryon Street
Suite 2600
Charlotte, NC 28202-1935
704.444.2000 tel
704.444.2050 fax

525 W. Monroe Street
Chicago, IL 60661-3693
312.902.5200 tel
312.902.1061 fax

5215 N. O'Connor Boulevard
Suite 200
Irving, TX 75039-3732
972.868.9058 tel
972.868.9068 fax

1-3 Frederick's Place
Old Jewry
London EC2R 8AE
+44.20.7776.7620 tel
+44.20.7776.7621 fax

2029 Century Park East
Suite 2600
Los Angeles, CA 90067-3012
310.788.4400 tel
310.788.4471 fax

575 Madison Avenue
New York, NY 10022-2585
212.940.8800 tel
212.940.8776 fax

260 Sheridan Avenue
Suite 450
Palo Alto, CA 94306-2047
650.330.3652 tel
650.321.4746 fax

1025 Thomas Jefferson Street, NW
East Lobby, Suite 700
Washington, DC 20007-5201
202.625.3500 tel
202.298.7570 fax

Katten Muchin Rosenman LLP is a Limited Liability Partnership including Professional Corporations. London Affiliate: Katten Muchin Rosenman Cornish LLP.

Attorney Advertising. Please see our Web site for further information.