G A O
Accountability * Integrity * Reliability

United States General Accounting Office **General Government Division**
Washington, D.C. 20548

B-285601

September 21, 2000

The Honorable Patrick J. Leahy
Ranking Member
Committee on the Judiciary
United States Senate

The Honorable Ernest F. Hollings
Ranking Member
Committee on Commerce, Science, and Transportation
United States Senate

Subject: Federal and State Court Cases That Invoked the Y2K Act (P.L. 106-37)

This letter responds to your request for information on cases pending and concluded in federal and state courts that invoked the Y2K Act (Public Law 106-37). The Y2K Act, signed into law on July 20, 1999, established certain procedural requirements for civil actions relating to an actual or potential year 2000 failure that could occur or has allegedly caused harm. The Y2K Act generally defined a year 2000 failure as a failure of any device or system to process or otherwise deal with the transition from the year 1999 to the year 2000. The Y2K Act's procedures included administrative dispute resolution provisions, prelitigation notification requirements, limitations on class actions, provisions giving federal district courts original jurisdiction over certain types of class action cases, and heightened pleading requirements. The Y2K Act applied retroactively to any case filed in federal or state court after January 1, 1999, for a potential or actual year 2000 failure occurring before January 1, 2003.

As agreed with your offices, our objectives were to determine, to the extent feasible, (1) the number of federal and state court cases that invoked the provisions of the Y2K Act and (2) the characteristics of those cases. The characteristics included (1) the court where the case was initially filed, (2) the court where the case was concluded or pending, (3) the status of each case as shown in the most recent court document we received, (4) the names of all parties, (5) a description of the relevant case facts, (6) the damages and remedies sought by the parties in the case, and (7) the name of the party or parties who first invoked the Y2K Act and the provisions invoked.

It is important to note that parties to a year-2000-related dispute could invoke a provision of the Y2K Act without filing a case in court. One of the act's stated purposes was to encourage

parties to avoid costly and time-consuming litigation by resolving year-2000-related disputes through alternative dispute mechanisms. Under the Y2K Act provisions, a prospective plaintiff would generally give a prospective defendant a written prelitigation notice of a year-2000-related problem and an opportunity to resolve the problem. Because data on the use of the prelitigation notice provision are not publicly available, we do not know how frequently the provision has been used or how frequently its use resulted in a successful resolution of the issue between the parties, thus avoiding litigation.

To identify those civil cases filed in federal or state courts after January 1, 1999, that invoked provisions of the Y2K Act we contacted the Administrative Office of the U.S. Courts for federal cases; court administrators or clerks of court for the 50 states and the District of Columbia for nonfederal cases; and a variety of private sources, including LEXIS-NEXIS and two Web sites that included lists of court cases that had raised year 2000 issues. Using these sources, we compiled a list of 95 cases identified as having raised year 2000 issues. After further analysis, we eliminated 53[1] of these cases because they were filed prior to the effective date of the Y2K Act (January 2, 1999). We reviewed court documents in the remaining 42 cases to determine if the Y2K Act had been invoked in the case. If so, we developed a description of the case, which is included in enclosure III. Because of the limited data available, it is possible that there were more cases that invoked the Y2K Act than we identified. Additional details on our objectives, scope, and methodology are included in enclosure I.

We performed our work between April and August 2000 in Washington, D.C., and Los Angeles, CA, in accordance with generally accepted government auditing standards.

Results in Brief

We identified 18 cases that invoked the Y2K Act—12 federal and 6 state cases.[2] Of the 12 federal cases, 8 had originally been filed in state court and then removed to federal court, 7 had been concluded, and 5 were pending as of the date of the most recent court document received. Of the six state cases that invoked the Y2K Act, all had been originally filed in state courts, one had been concluded, and five were pending as of the date of the most recent court document received. Three of the state cases had been removed to federal courts, which subsequently returned the cases to state court for final disposition.

In the 18 cases we identified that invoked the Y2K Act, the defendant first invoked the act's provisions in 15 cases and the plaintiff in 3 cases. The act's provisions were principally used to (1) establish whether the state or federal court had jurisdiction (10 cases), with defendants in 9 cases requesting that the case be removed to federal court; (2) challenge certain class action aspects of some cases (10 cases); and (3) use the act's alternative dispute resolution provisions prior to a court action (6 cases). Other provisions of the act that were invoked

---

[1] This total included 24 cases filed in federal courts and 29 cases filed in state courts or the District of Columbia.

[2] Because most state courts and the federal judiciary do not separately track cases that raise year 2000 issues, it is possible that there were more than 18 cases that invoked the Y2K Act.

included prelitigation notification and pleading requirements. Thirteen of the 18 cases raised more than one Y2K Act issue. Enclosure III provides information on the details of each case, including the names of the parties, a description of the relevant case facts, the damages and remedies sought by the parties in the case, the name of the party or parties who first invoked the Y2K Act, and the Y2K Act provisions invoked.

Case Location and Status

From a search of private and public sources we identified 42 cases filed after January 1, 1999, that raised year 2000 issues and, thus, might have invoked the Y2K Act. We found 12 cases concluded or pending in federal courts[3] and 6 cases concluded or pending in state courts that invoked 1 or more provisions of the Y2K Act (see table 1).[4] Of the 18 cases that invoked the Y2K Act, 10 cases (5 federal and 5 state) were pending in court at the time of our study, and 8 cases (7 federal and 1 state) had been concluded. Table 2 identifies the status, as shown in the court documents received, of each federal or state case that we found that invoked the Y2K Act.

Table 1: Identified Federal and State Cases That Raised Year 2000 Issues, Including Those That Invoked the Y2K Act

Calendar Year Filed	Number of cases		Y2K Act invoked		Y2K Act not invoked	
	Federal	State	Federal	State	Federal	State
1999	21	20	12	6	9	14
2000	1	0	0	0	1	0
Total	**22**	**20**	**12**	**6**	**10**	**14**

Source: GAO analysis of federal court case files.

Table 2: Status of Federal and State Cases That Invoked the Y2K Act

Case name	Court	Pending	Concluded
Federal cases[a]			
Beatie, King & Abate, L.L.P. v. Lucent Technologies	U.S. District Court, Southern District of New York[b]	•	
Elbert v. Packard Bell	U.S. District Court, Central District of California[b]		•
Grand Sport Center, Inc. v. Bell & Howell Publications Systems Company, et al.	U.S. District Court, Northern District of Illinois[b]		•
GTE Corporation v. Allendale Mutual Insurance Company, et al.	U.S. District Court, District of New Jersey	•	
Liberation Publications, Inc. v. Executone Information Systems, et al.	U.S. District Court, Central District of California[b]	•	
Medimatch, Inc. v. Lucent Technologies, et al.	U.S. District Court, Northern District of California	•	

[3] In one federal case not included in our Y2K Act total, By-Lo Oil Company v. Par Tech, Inc., the judge noted in an order that because the case was filed in 1998 it did not meet the eligible filing dates specified in the Y2K Act. However, it was not clear from the documentation we obtained if the plaintiff or defendant actually invoked the Y2K Act in their filings with the court.

[4] Enclosure II lists the 95 cases we reviewed as potentially raising year 2000 issues. Fifty-three of these cases were filed prior to the effective date of the Y2K Act and, thus, were not eligible to invoke the provisions of the act.

Case name	Court	Pending	Concluded
Mineral Area Osteopathic Hospital, et al. v. Keane, Inc.	U.S. District Court, Northern District of Iowa	•	
Modern Drummer v. Lucent Technologies	U.S. District Court, District of New Jersey[b]		•
Paywrite Systems, Inc. v. Peachtree Software, Inc., et al.	U.S. District Court, Middle District of Florida		•
Preferred MSO of America-Austin, L.L.C. v. Quadramed Corporation	U.S. District Court, Central District of California[b]		•
Puerto Rico Power Authority v. Ericsson Mobile Communications	U.S. District Court, District of Puerto Rico[b]		•
Vernis & Bowling of Miami, P.A. v. Nortel Networks, Inc.	U.S. District Court, Southern District of Florida[b]		•
State cases			
American Guarantee and Liability Insurance Company v. Xerox Corporation	New York Supreme Court, County of New York	•	
Clay County Medical Center v. Source Data Systems, Inc.	Iowa District Court, Hamilton County	•	
Community Health Association v. Lucent Technologies	West Virginia Circuit Court, Kanawha County	•	
Hilt v. Pitney Bowes, et al.	Alabama Circuit Court, Montgomery County	•	
Tom Johnson v. Circuit City Stores, Inc., et al.	California Superior Court, Contra Costa County		•
Xerox Corporation v. American Guarantee and Liability Insurance Company	Connecticut Superior Court, Stamford/Norwalk	•	

[a] Based on the court in which the case was concluded or was pending at the time we received the court documents.

[b] Case was originally filed in a court other than the one in which it was concluded or pending.

Source: GAO analysis of federal and state court case files.

Y2K Act Issues Invoked

In the 18 cases that invoked the Y2K Act, the act's provisions were primarily used to (1) establish whether the state or federal court had jurisdiction, with some parties preferring one forum to another (10 cases); (2) challenge certain class action aspects of some cases (10 cases); and (3) require alternative dispute resolution prior to a court decision (6 cases) (see table 3). In nine of the ten cases raising jurisdictional issues, the defendant moved to have the case removed from state court to federal court. In the tenth case, the plaintiff moved to have the case removed to federal court, but the court ruled that only the defendant could make such a motion under the Y2K Act. The defendant subsequently moved to have the case removed to federal court, and the motion was granted.

Other provisions of the act that were invoked included prelitigation notification and pleading requirements. Thirteen of the 18 cases raised more than one Y2K Act issue.

Table 3: Issues in Cases That Invoked the Y2K Act

Case Name	Jurisdiction	Class action	ADR[a]	Other
Federal court cases[b]				
Beatie, King & Abate, L.L.P. v. Lucent Technologies				
Elbert v. Packard Bell	•			•
Grand Sport Center, Inc. v. Bell & Howell Publications Systems Company, et al.	•	•		
GTE Corporation v. Allendale Mutual Insurance Company, et al.				•
Liberation Publications, Inc. v. Executone Information Systems, et al.	•	•	•	•
Medimatch, Inc. v. Lucent Technologies, et al.		•		•
Mineral Area Osteopathic Hospital, et al. v. Keane, Inc.		•		
Modern Drummer v. Lucent Technologies	•			•
Paywrite Systems, Inc. v. Peachtree Software, Inc., et al.	•	•		
Preferred MSO of America-Austin. L.L.C. v. Quadramed Corporation	•	•	•	•
Puerto Rico Power Authority v. Ericsson Mobile Communications	•		•	•
Vernis & Bowling of Miami, P.A. v. Nortel Networks, Inc.		•	•	•
State court cases[b]				
American Guarantee and Liability Insurance Company v. Xerox Corporation			•	•
Clay County Medical Center v. Source Data Systems, Inc.				•
Community Health Association v. Lucent Technologies	•	•		
Hilt v. Pitney Bowes, et al.	•	•	•	•
Tom Johnson v. Circuit City Stores, Inc., et al.	•	•		•
Xerox Corporation v. American Guarantee and Liability Insurance Company				•

[a] Alternative Dispute Resolution.

[b] Based on the court in which the case was concluded or was pending at the time we received the court documents.

Source: GAO analysis of federal and state court case files.

In most cases, the plaintiff, usually a consumer of computer software or hardware products, sought a remedy requiring the defendant, usually a manufacturer of computer hardware or software products, to bear the cost of replacing or upgrading an existing hardware or software system to make it Y2K compliant. Enclosure III includes additional information on the damages and remedies sought in each case, which party first invoked the Y2K Act, the

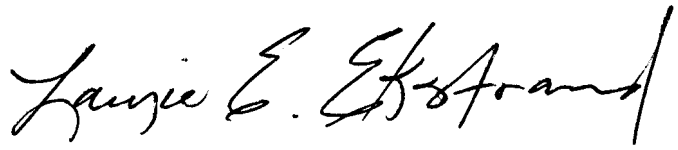
Y2K Act provision(s) invoked, the resolution of each concluded case, and the status of each pending case as shown in the most recent court documents we received.

Three cases involved litigation regarding corporate insurance coverage for the cost of year 2000 upgrades to the corporations' computer systems. Two of these cases involved Xerox Corporation, which was a plaintiff in one case and a defendant in the other. In one of the Xerox cases the court ruled that the Y2K Act did not apply to insurance litigation. In the third case, GTE sued its insurer, attaching as an exhibit a *Wall Street Journal* article discussing the Y2K Act and its applicability to year 2000 litigation.[5]

On August 29, 2000, we briefed representatives of the Office of Program Assessment of the Administrative Office of the United States Courts on the contents of this letter, and in particular a summary of the federal Y2K Act cases for which they had assisted in obtaining case documents. They had no comments.

As arranged with your offices, we plan no further distribution of this report until 15 days after the date of this letter. We will then send copies to Senator Orrin Hatch, Chairman, Committee on the Judiciary; Senator John McCain, Chairman, Committee on Commerce, Science and Transportation; Representative Henry Hyde, Chairman, and Representative John Conyers, Ranking Minority Member, Committee on the Judiciary; Representative Tom Bliley, Chairman, and Representative John Dingell, Ranking Minority Member, Committee on Commerce; and Leonidas Ralph Mecham, Director, and Duane Rex Lee, Program Assessment Officer, Administrative Office of the United States Courts. We will also make copies available to others on request.

Please contact Mr. William Jenkins or me on 202-512-8777 if you or your staff have any questions.



Laurie Ekstrand
Director, Administration of Justice Issues
General Government Division

---

[5] We identified eleven cases involving insurance coverage for year 2000 problems. Eight of these cases did not invoke the Y2K Act. One case did invoke another year 2000 related federal statute. A group of insurance companies sued by Kmart Corporation argued that the claims should be denied because the amounts Kmart expended on year 2000 upgrades were to comply with the "Year 2000 Information and Readiness Disclosure Act." (Public Law 105-271).

Objectives, Scope, and Methodology

Our objectives were to determine, to the extent feasible, (1) the number of federal and state court cases that invoked the provisions of the Y2K Act and (2) the characteristics of those cases that invoked the Y2K Act. The characteristics included (1) the court where the case was initially filed, (2) the court where the case was concluded or was pending, (3) the status of each case as shown in the most recent court document we received, (4) the names of all parties, (5) a description of the relevant case facts, (6) the damages and remedies sought by the parties in the case, and (7) the name(s) of the party or parties who first invoked the Y2K Act.

To identify those civil cases filed in federal or state courts after January 1, 1999—the Y2K Act's effective date—that invoked provisions of the Y2K Act we contacted the Administrative Office of the U.S. Courts for federal cases and the court administrators or clerks of court for the 50 states, the Commonwealth of Puerto Rico, and the District of Columbia. According to an official of the Administrative Office of the U.S. Courts, the federal court database of civil case filings does not identify cases that invoked provisions of the Y2K Act. Rather, the database uses broader categories, such as contract, insurance contract, or product liability cases. According to this official, it would be impractical to manually identify those civil cases that invoked the Y2K Act among the more than 200,000 civil filings annually. We asked representatives of the court systems in the 50 states, Puerto Rico, and the District of Columbia if their case identification databases could be used to identify case filings that invoked provisions of the Y2K Act. Representatives of 41 courts responded that they did not record year 2000 issues in their systems, and representatives from 9 courts[1] did not respond to our request for information. Representatives from only two states—Hawaii and New Jersey—informed us that they were able use their case filing databases to identify such cases.

Because data on case filings were not readily available from state and federal court databases, we used other means to obtain a list of cases that included year 2000 issues. We performed a search for cases that invoked the Y2K Act using LEXIS-NEXIS, a legal search service. We identified a Web site, maintained by a private law firm, Hancock Rothert & Bunshoft, that listed known year 2000 issue cases in both federal and state courts. The cases listed on this site involved year 2000 issues, but they were not necessarily limited to cases that invoked the Y2K Act. We obtained a similar list from the Federation of Insurance and Corporate Counsel (FICC), a membership of attorneys in private practice as well as corporate general counsels and insurance claims executives. This second list also included cases that invoked a variety of year 2000 issues, not just those that invoked provisions of the Y2K Act. According to FICC's Section Chair of the Y2K and Technology Law Section, the list was compiled through a variety of sources, including legal reporting services, clipping services, and FICC members involved in litigation. We obtained another list of year 2000 issue cases from the West Group, a legal publishing and research service. We also asked representatives

[1] Delaware, District of Columbia, Mississippi, Nebraska, Oklahoma, Puerto Rico, Vermont, Washington, and West Virginia.

of the Hawaii and New Jersey state court systems to search their systems for cases that invoked the Y2K Act.

Using the cases listed in all of these sources, we identified 95 federal and state court cases that might have invoked provisions of the Y2K Act (see table I.1).

Table I.1: Identified Federal and State Court CasesI. That Potentially Invoked Provisions of the Y2K Act

Calendar year filed	Federal cases[a]	State cases[a]
1997[b]	0	2
1998[b]	24	27
1999[c]	21	20
2000	1	0
Total	**46**	**49**

[a] Numbers based on the court forum where the case was resolved or was pending as of the date of the court documents we obtained.

[b] Cases filed on or before January 1, 1999, were not statutorily eligible to invoke provisions of the Y2K Act.

[c] All of the 1999 cases were filed after January 1, 1999 and, thus, could have potentially invoked provisions of the Y2K Act.

Source: GAO analysis of federal and state court case documents.

We determined that 53 of these cases were filed in 1997 and 1998, prior to the effective date of the statute, which applied to cases filed after January 1, 1999. Of the 42 cases that potentially could have invoked provisions of the Y2K Act, the latest case we identified was filed on March 17, 2000.

To determine if the Y2K Act was invoked in the remaining 42 cases, we obtained copies of the docket sheet from the court in which the case was filed and requested relevant documents, such as the complaint, the defendant's response, and any decision or order of the court. Where available, we downloaded court documents from Internet Web sites. We also requested court documents from the state courts for the 20 state cases. In addition, for the 22 federal cases, we requested court documents through the Administrative Office of the U.S. Courts.

In those cases for which we received court documents, we did not always obtain every document filed in each case because (1) some cases had voluminous filings, not all of which were necessary to identify case characteristics; (2) the court sealed some documents; (3) the state court charged a fee for each document or page copied; and (4) some courts did not charge for copies but would not copy the entire file for our review and provided only certain documents. Where it was not possible or feasible to obtain all the documents in the case, we requested those documents in which we believed the Y2K Act was most likely to be discussed, such as the original complaint, the defendant's answer to the complaint, and orders from the judge.

If the Y2K Act had been invoked, we further reviewed the copies of court documents to determine the characteristics of the cases. We recorded that information on a data collection instrument and developed summary schedules of that information for the tables in this report.

We performed our work between April and August 2000 in Washington, D.C., and Los Angeles, CA, in accordance with generally accepted government auditing standards.

List of 95 Cases We Identified That Raised Year 2000 Issues

This appendix lists 95 federal and state court cases identified in our search as having raised year 2000 issues. The list is based on (1) a search of LEXIS-NEXIS, a legal search service; (2) a Web site maintained by the law firm of Hancock, Rothert and Bunshoft; (3) a Web site maintained by the Federation of Insurance and Corporate Counsel; (4) a Web site maintained by the West Group; and (5) a search of the Hawaii and New Jersey state court computer systems. Hawaii and New Jersey were the only two states that had a mechanism for tracking year 2000 cases. The federal judiciary's civil case database did not identify year 2000 cases. The list is presented by year, with the most recent year first and cases listed alphabetically within the year. The last column identifies those cases that invoked the Y2K Act according to our review of documents from the court case file.

Table II.1: List of Cases We Identified That Raised Y2K Act Issues

Case name	Year filed[a]	Y2K Act invoked
Owens Corning v. Factory Mutual Insurance Company	2000	
American Guarantee and Liability Insurance Company v. Xerox Corporation	1999	•
American Savings Bank v. Thuss	1999	
Beatie, King and Abate v. Lucent Technologies	1999	•
Bleustein v. Micro Focus Group	1999	
Bonuglie v. Micro Focus Group	1999	
Clay County Medical Center v. Source Data Systems, Inc.	1999	•
Community Health Association v. Lucent Technologies	1999	•
EES2000, Inc. v. Metalogics, Inc.	1999	
Elbert v. Packard Bell NEC.	1999	•
Garrison and Sumrall v. Active Voice Corporation.	1999	
Goldman v. Micro Focus Group	1999	
Grand Sport Center, Inc. v. Bell and Howell Publication Systems Company	1999	•
GTE Corporation v. Allendale Mutual Insurance Company	1999	•
Hilt v. Pitney Bowes Credit Corporation	1999	•
ITT Industries, Inc. v. Factory Mutual Insurance Company (Indiana)	1999	
ITT Industries, Inc. v. Factory Mutual Insurance Company (New York)	1999	
Johnson v. Circuit City Stores	1999	•
Kmart Corporation v. Lexington Insurance Company	1999	
Krueger International, Inc. v. System Software Associates	1999	
Leed Selling Tools Corporation v. Active Voice Corporation	1999	
Levy v. Micro Focus Group	1999	
Liberation Publications, Inc. v. Executone Information Systems	1999	•
Linares v. Signal Software Corporation	1999	
Medimatch, Inc. v. Lucent Technologies	1999	•
Miller v. James and Alabama	1999	
Milton Bradley Corporation v. GARPAC Corporation	1999	
Mineral Area Osteopathic Hospital, Inc. v. Keane, Inc.	1999	•
Modern Drummer Publications, Inc. v. Lucent Technologies	1999	•
Morris v. Infosoft, Inc.	1999	
Nike, Inc. v. American Home Assurance Company	1999	
Paywrite Systems, Inc. v. Peachtree Software, Inc.	1999	•
Port of Seattle v. Lexington Insurance Company	1999	

Case name	Year filed[a]	Y2K Act invoked
Preferred MSO v. Quadramed Corporation	1999	•
Puerto Rico Electric Power Authority v. Ericsson, Inc.	1999	•
Pushmataha Plantation, L.L.C. v. Nova Corporation	1999	
School District of Royal Oak v. MASB-SEG Property/Casualty Pool, Inc.	1999	
Security and Exchange Commission v. Accelr8 Technology Corporation	1999	
Unisys Corporation v. Royal Indemnity Company	1999	
Vernis and Bowling of Miami, P.A. v. Nortel Networks	1999	•
Wylie v. Micro Focus Group	1999	
Xerox Corporation v. American Guarantee and Liability Insurance Company	1999	•
Against Gravity Apparel, Inc. v. Quarterdeck Corporation	1998	
American Alliance Insurance Company v. Sunbeam Corporation	1998	
ASE Limited v. Inco Alloys International, Inc.	1998	
Bennett v. Chan	1998	
By-Lo Oil Company v. Par Tech, Inc.	1998	
Cameron v. Symantec Corporation	1998	
Capellan v. Symantec Corporation	1998	
Carder Buick-Olds Company v. Reynolds and Reynolds, Inc.	1998	
Chilelli v. Intuit, Inc.	1998	
Cincinnati Insurance Company v. Source Data Systems, Inc.	1998	
Cobb and Shealy, P.A. v. Equitrac Corporation	1998	
Cohen v. Chan	1998	
Colbourn v. Intuit, Inc.	1998	
Colletti v. Medical Manager Corporation	1998	
Courtney v. Medical Manager Corporation	1998	
Dahlmann v. Sulcus Hospitality Technologies Corporation	1998	
DBN, Inc. v. Sage Software, Inc.	1998	
Dennis College, M.D., P.A. v. Medical Manager Corporation	1998	
Doney v. Command Systems, Inc.	1998	
Downey v. Chan	1998	
Elhert v. Medical Manager Corporation	1998	
Faegenburg v. Intuit, Inc.	1998	
Farmers and Merchants Bank v. Unisys Corporation	1998	
Glusker v. Medical Manager Sales and Marketing, Inc.	1998	
H. Levenbaum Insurance Agency v. Active Voice Corporation	1998	
Hannah Films, Inc. v. Micron Electronics, Inc.	1998	
Highland Park Medical Associates v. Medical Manager Corporation	1998	
Issokson v. Intuit, Inc.	1998	
Kaczmarek v. Microsoft Corporation	1998	
Lazar v. Micro Focus Group	1998	
Lindsay v. Peritus Software	1998	
Makinen v. Command Systems, Inc.	1998	
MVA Rehabilitation Associates v. Medical Manager Corporation	1998	
Paragon Networks International v. Macola, Inc.	1998	
Peerless Wall and Window Coverings, Inc. v. Synchronics, Inc.	1998	
Pineville Community Hospital Association v. Keane, Inc.	1998	
Poller v. Micro Focus Group	1998	
Qual-Craft Industries, Inc. v. Realworld Corporation	1998	
Rhodes v. Cruz	1998	

Case name	Year filed[a]	Y2K Act invoked
Rockland Pulmonary and Medical Associates v. Medical Manager Corporation	1998	
Rubin v. Intuit, Inc.	1998	
SPC, Inc. v. NeuralTech, Inc.	1998	
Stein v. Intuit, Inc.	1998	
Steinberg v. Command Systems, Inc.[b]	1998	
Steinberg v. PRT Group, Inc.	1998	
Sunquest Information Systems, Inc. v. Dean Witter Reynolds, Inc.	1998	
Teague v. Peritus Software	1998	
Women's Institute for Fertility, Endocrinology and Menopause v. Medical Manager Corporation	1998	
Young, as a representative of Andersen Consulting, L.L.P. v. J. Baker, Inc.	1998	
Yu v. IBM Corporation	1998	
Zee's Home Decorating Centers, Inc. v. Daceasy, Inc.	1998	
Atlaz International, Ltd. v. Software Business Technologies, Inc.	1997	
Produce Palace International v. TEC-American Corporation	1997	

[a]We first determined the year in which the case was filed. Cases filed prior to January 2,1999, were eliminated from further analysis because such cases were not eligible to invoke the Y2K Act.

[b]The Federation of Insurance and Corporate Counsel listed this as a separate case from Steinberg v. PRT Group, but court documents show it is actually the same case.

Source: GAO analysis of documents from federal and state court case files.

A Description of Each of the 18 Cases We Identified in Which the Y2K Act Was Invoked

This appendix includes a description of those cases filed in federal and state court in which the Y2K Act was invoked. Cases were categorized as federal or state on the basis of the court in which the case was concluded or was pending, as shown in the latest court documents we received. Some of the complaints filed included standard language that the plaintiffs sought remedies and damages, such as compensatory damages, treble damages, attorneys' fees, filing fees, and other costs of the lawsuit; and pre- and postjudgment interest. This language is not repeated among the damages and remedies sought in the examples below, which focus instead on the damages and remedies sought that are unique to the specific case. The plaintiff and defendant are listed as they were identified in the original complaint.

Federal Court Cases

The following 12 cases were pending or concluded in federal court.

1. Beatie, King & Abate, L.L.P on Behalf of Itself and All Others Similarly Situated v. Lucent Technologies, Inc., Individually and as Successor to AT&T Corporation, and AT&T Corporation

The plaintiff originally filed this complaint in New York state court in January 1999 on behalf of itself and other consumers of Lucent and AT&T telecommunications products whose alleged year 2000 problems the plaintiff argued the defendant knew about, had the technology to fix, and took no steps to fix. The plaintiff sought to "recover for the injuries it and the other members of the Class have suffered and continue to suffer and to ensure that defendants take the necessary steps to prevent further injury to plaintiff and the members of the Class." The defendants first invoked the Y2K Act in August 1999 when it filed to have the case removed from state court to the U.S. District Court for the Southern District of New York. In November 1999, the plaintiff filed a second amended complaint and added as plaintiffs Lewis Tree Service, Inc., Ned Davis Research, Inc., and Ironman Magazine, on behalf of themselves and a class of all persons and entities similarly situated. The defendants also invoked the Y2K Act, arguing that the second amended complaint should be treated as the prelitigation notice required under the act. The defendants requested dismissal, arguing that the second amended complaint did not follow the pleading requirements of the Y2K Act by (1) identifying specific information as to the nature and amount of the damages, (2) including a statement about material defects, and (3) providing a statement about the defendants' state of mind. The last document in the file was dated April 2000 and showed the case as pending in federal court.

2. Modern Drummer Publications, Inc., on Behalf of Itself and All Others Similarly Situated, v. Lucent Technologies Inc., Individually and as Successor to AT&T Corporation, and AT&T Corporation

The plaintiff originally filed this complaint in New Jersey state court in January 1999 on behalf of itself and other consumers of Lucent and AT&T telecommunications products. The damages and remedies sought were similar to those in the previous example, Beatie, King & Abate, L.L.P. v. Lucent Technologies. The plaintiff claimed that the defendants should repair or replace all telecommunications products that were not year-2000-compliant. In August 1999, the plaintiff filed to have the case removed to the U.S. District Court for the District of New Jersey under the Y2K Act. The judge, however, ruled that based on the Y2K Act, in part, only the defendants could file for removal. Subsequently, the defendants filed for removal from state to federal court. The defendants also argued that the case should be dismissed in its entirety because the plaintiff's complaint failed to satisfy the pleading requirements of the Y2K Act. In November 1999, the judge ordered that the action be dismissed without prejudice and without costs to the parties because the plaintiff had requested permission to dismiss voluntarily and without prejudice its claims against the defendants.

3. Mineral Area Osteopathic Hospital, Inc. d/b/a Mineral Area Regional Medical Center; Community Memorial Healthcare, Inc.; and North Country Hospital, Inc., Individually and on Behalf of a Class of Similarly Situated Hospitals v. Keane, Inc.

The plaintiffs filed this complaint with the U.S. District Court for the Northern District of Iowa in March 1999. The plaintiffs sought relief from a computer defect that "concerns the inability of the MEDNET system to recognize and handle dates after December 31, 1999." According to the plaintiffs, MEDNET systems were designed to support many important aspects of a hospital's daily operations, including patient admissions information, medical records management, patient care information and status, charges for services and medications, billing to patients and third parties, and payroll processing. Also, according to the plaintiffs, MEDNET was sold between 1990 and 1995, and the cost for each customer to purchase the system was about $300,000 or more. In December 1998, the defendant advised customers that all support agreements would be cancelled pursuant to a 90-day cancellation clause. The plaintiffs contended that extensions of the support agreements were being improperly offered only if year 2000 claims were waived. The defendant first invoked the Y2K Act in February 2000, arguing that the plaintiffs did not meet the act's requirements for class action. In May 2000, the district court judge denied the plaintiffs' motion for class certification. The judge found that the Y2K Act requires at least 100 members for a class action and that there were, at most, only 81 members identified in the class action by the plaintiff; the judge ordered the class action aspect of the case dismissed. The plaintiff appealed the district judge's ruling to the U.S. Court of Appeals for the Eighth Circuit, which upheld the district judge's ruling. A trial date has been set for February 2001.

4. Vernis & Bowling of Miami, P.A., a Florida professional association, Individually and as Representative of a Class of All Other Florida Businesses or Entities and Persons Similarly Situated v. Nortel Networks, Inc., a/k/a Nortel Networks, f/k/a Northern Telecom, a Tennessee corporation

The plaintiff filed this complaint in Florida state court in April 1999. The plaintiff alleged, among other things, that some of the defendant's telephone systems and related products, such as the voice mail systems, were unable, unless upgraded, modified, or repaired, to process accurately or correctly entry dates after December 31, 1999. The plaintiffs further alleged that the defendant was improperly requiring customers to pay for repairs of the previously undisclosed year 2000 defects. The case was removed to the U.S. District Court for the Southern District of Florida in May 1999, before the Y2K Act was passed. The defendant first invoked the Y2K Act in July 1999 responding that the claim was opportunistic and that under the terms of the act, the defect was insubstantial and did not materially affect the operation of the systems. The defendant claimed that the alleged defect merely affected the appearance of how the machine prints the year on "five minor, insignificant reports." The defendant claimed four of the reports were diagnostic or technical reports and did not need the year to be useful, and the fifth report showed 2000 as a blank instead of 00. The defendant filed under the Y2K Act's alternative dispute resolution provisions, which apply only to named plaintiffs in a class action. In November 1999, the judge ordered the parties to engage in mediation. A notice of settlement and withdrawal of all pending motions was filed by the parties, noting that the parties had amicably resolved the case in December 1999. In January 2000, on the basis of the parties having reached an agreement, the judge ordered the case dismissed with prejudice and with each party to bear its own costs.

5. GTE Corporation. v. Allendale Mutual Insurance Company, Affiliated FM Insurance Company, Allianz Insurance Company, Federal Insurance Company, and Industrial Risk Insurers

The plaintiff filed this complaint with the U.S. District Court for the District of New Jersey in June 1999. The plaintiff made claims against several of its insurers for, among other things, year 2000 remediation expenses. In a sworn statement and proof of loss, the plaintiff filed a claim of $381,250,000 with the defendant insurer. The defendants provided primary and excess first-party property insurance coverage to the plaintiff, and the policies included a provision that they covered "any destruction, distortion or corruption of any computer data, coding, program or software." The defendants, in general, disagreed with the plaintiff on the meaning and scope of coverage of such policy language. The plaintiff first referenced the Y2K Act in February 2000 by introducing through an exhibit a *Wall Street Journal* article that discussed Y2K Act issues raised in another case involving insurance claims for year 2000 remediation efforts. As of May 2000, the case was still pending. The judge ordered a status conference for August 2000.

6. Ed Elbert, on behalf of himself and all others similarly situated both within the State of California and throughout the United States, and as a private attorney general on behalf of the members of the general public residing within the State of California v. Packard Bell NEC, Inc., a Delaware corporation; and Does 1 through 30, inclusive

The plaintiff originally filed this complaint with the California state court in June 1999. The plaintiff claimed that the defendant sold personal computers that were not year 2000 compliant in a fraudulent, deceptive, and misleading manner. The plaintiff further alleged that the defendant refused to fix the malfunctioning date, which required a user to enter the correct date each time the computer was turned on. The defendants maintained that they offered a fix to their users. The defendants first invoked the Y2K Act in August 1999 when they filed to have the case removed from state court to the U.S. District Court for the Central District of California. The defendants also argued that the plaintiff did not meet the minimum pleading requirements of the Y2K Act and that they had offered to correct the defect. In April 2000, the judge granted the defendant's motion to dismiss the case. The plaintiff began the process to appeal the judge's order for dismissal. The parties, however, reached a settlement in the case in June 2000.

7. Liberation Publications, Inc. on behalf of itself and all others similarly situated both within the State of California and throughout the United States, and as a private attorney general on behalf of the members of the general public residing within the State of California v. Executone Information Systems, a corporation, Claricom, Inc., a corporation, Claricom Holdings, Inc., a corporation, Staples, Inc., a corporation and Does 1-400, inclusive

The plaintiff filed this complaint with the California state court in July 1999. The plaintiff alleged, among other things, breach of contract with respect to the defendants' failure to deliver year-2000-compliant products and the defendants' refusal to fix the year 2000 problems under purchase and maintenance agreements. The plaintiffs further alleged that the defendants asserted their ability to charge $6,000 each to 100,000 customers (or $600 million) for year 2000 remediation efforts. The plaintiff claimed that the defendants falsely represented the fix as an upgrade when it was a required repair. In August 1999, the defendants sought removal from state court to the U.S. District Court for the Central District of California, based on a federal question, including the Y2K Act. The defendants also argued that alternative dispute resolution was required by the Y2K Act for the individually named plaintiff only, not the unnamed class. The plaintiff argued that the defendants would use the Y2K Act to force mediation and remove the class action aspect of the case by "picking off" the named plaintiff with a fix of that one phone system. In December 1999, the judge granted the defendants' motion to compel the plaintiff to engage in alternative dispute resolution. In March 2000, the parties notified the court that they were unable to reach an agreement at that time. The last document we received was the Executone Information Systems' motion to dismiss, which was filed with the clerk of the court in April 2000.

8. Grand Sport Center, Inc. v. Bell & Howell Publication Systems Company and Bell & Howell Financial Services Corporation, formerly known as Bell & Howell Acceptance Corporation

The plaintiff filed this complaint on behalf of itself and other consumers of the defendants' allegedly noncompliant year 2000 software in Illinois state court in February 1999. The complaint alleged that the defendant licensed or sold a software program, PartsBuddy, intended for marine and motorcycle dealerships, that was not useable after December 31, 1999, and therefore was not year-2000-compliant. The defendants first invoked the Y2K Act in August 1999 to have the case removed to the U.S. District Court for the Northern District of Illinois. The plaintiff voluntarily dismissed the case in April 2000 because the plaintiff and the defendants had reached an individual settlement with which the plaintiff was satisfied. The plaintiff also withdrew the class action, and the rights of the class members were not affected by the settlement. The judge ordered the plaintiff's claims dismissed with prejudice, with leave to reinstate if the defendant failed to make payments pursuant to the parties' settlement agreement and general release.

9. Preferred MSO of America-Austin, LLC , Individually and as a Representative of a Class of Similarly Situated Persons and on Behalf of the General Public v. Quadramed Corporation, and Does 1-50

The plaintiff originally filed this complaint in California state court in January 1999. The plaintiff brought the action on behalf of itself and all persons and entities who, since January 1992, had purchased versions of a medical management program, EZ-CAP software systems, that were not year-2000- compliant. In 1997, the defendant notified the plaintiff that EZ-CAP was not year 2000 compliant and offered an upgrade for purchase. The plaintiff bought an upgrade for $75,520. The defendant first invoked the Y2K Act and filed to have the case removed to the U.S. District Court for the Central District of California in July 1999, 6 days after the act was signed into law. The defendants also invoked the Y2K Act to (1) treat the complaint as prelitigation notification under the act, (2) require the plaintiff to engage in alternative dispute resolution, and (3) negotiate only with the named plaintiffs and not the unnamed class members. The case was settled, and in January 2000, the judge ordered the case dismissed with prejudice, with each party to bear its own costs.

10. Medimatch, Inc. on behalf of itself and on behalf of a class of others similarly situated v. Lucent Technologies, Inc. AT&T Corporation and AT&T Capital Corporation

The plaintiff filed its complaint with the U.S. District Court for the Northern District of California in June 1999. The plaintiff had leased a software and hardware telecommunications system called "The Merlin Legend" beginning in 1993, claiming it spent $69,836 in leasing fees;, and had arranged to purchase the system in 1997, spending an additional $32,550 in purchasing costs. In 1998, the defendants informed their customers that "The Merlin Legend" was not year-2000-compliant, and no remediation options were being offered. The plaintiff

claimed that the defendants were aware or should have been aware of the defect and that the defendants' behaviors amounted to, among other things, consumer fraud and a breach of implied warranty. In July 1999, the defendants first invoked the Y2K Act, arguing that the case should be dismissed because the plaintiffs had failed to comply with the pleading requirements of the act, which was signed into law 8 days earlier. The defendants cited the act's heightened pleading requirements, including: "There shall be filed with the complaint a statement of specific information as to the nature and amount of each element of damages and the factual basis for the damages calculation." The defendants also filed to have the complaint considered the prelitigation notification required under the Y2K Act. The docket sheet furnished by the court shows the case was still pending as of July 2000.

11. Puerto Rico Electric Power Authority v. Ericsson, Inc. a/k/a Ericsson GE Mobile Communications, Inc., John Doe, Inc., Federal Insurance Company

The plaintiff filed this complaint with the Puerto Rico commonwealth court in July 1999. The plaintiff purchased telecommunications equipment from the defendants in 1992 and alleged that it was informed by the defendant that the equipment may not be year 2000 compliant. The plaintiff alleged that despite the fact that the system was contractually guaranteed for at least 15 years to be functional and in continuous operation, the defendants refused to make it year-2000-compliant. In August 1999, the defendants filed to have the case removed to the U.S. District Court for the District of Puerto Rico under diversity jurisdiction. In that same month, the plaintiff invoked the Y2K Act, arguing against removal and citing general language in the act that Y2K actions should be solved promptly without burdening the federal court system. The federal court remanded the case back to the Commonwealth court, but the defendants appealed to the U.S. Court of Appeals for the First Circuit, which sent it back to the U.S. District Court for the District of Puerto Rico. The defendants argued that the plaintiff failed to follow provisions of the Y2K Act that encouraged alternative dispute resolution. The defendants also stated that they would use the plaintiff's complaint as the prelitigation notification required by the Act. In May 2000, the judge granted a motion by the defendant for summary judgment on its counterclaim, awarding it back payments on the telecommunications system of $944,273.95, plus costs, attorneys' fees, and pre- and postjudgment interest.

12. Paywrite Systems, Inc. v. Peachtree Software, Inc., Automatic Data Processing, Inc., the Sage Group, PLC, New England Business Services, Inc., Meca Software, L.L.C., and Great American Software, Inc.

The plaintiff filed this complaint with the U.S. District Court for the Middle District of Florida in April 1999. The complaint was filed on behalf of a class of plaintiffs consisting of all persons who purchased versions of One-Write Plus software, which the plaintiffs claimed were not year-2000-compliant. The plaintiffs alleged that the defendants were wrongfully profiting from the year 2000 defect in its accounting program by threatening users with

software failure and data loss unless they purchased a patch costing $79.90. In August 1999, the plaintiff first invoked the Y2K Act in its amended complaint concerning federal jurisdiction. The plaintiff also alleged the defendants' failure under the Y2K Act to offer a fix or patch to the plaintiff members of the class within a reasonable time and without charge. As a result, the plaintiff and other members of the class allegedly suffered damages. The defendants sought to dismiss the case by arguing that the plaintiff's cause of action did not meet the requirements of the Y2K Act. The parties notified the court that they had completely settled the case. In May 2000, the judge ordered that the case be dismissed without prejudice to the right of any party to reopen the action within 60 days, upon showing good cause, or to submit a stipulated form of final judgment.

State Cases

The following six cases were pending or concluded in state court.

1. Tom Johnson, on behalf of himself and the California public v. Circuit City Stores, Inc., Virginia corporation; Fry's Electronics, Inc., a California corporation; The Good Guys, Inc., a California corporation; CompUSA, Inc., a Delaware corporation; CompUSA Stores, a Texas limited partnership; Office Depot, Inc., a Delaware corporation; Staples, Inc., a Delaware corporation; Officemax, Inc., an Ohio corporation; and Does 1 through 250, inclusive

The plaintiff filed this complaint with the California state court in January 1999. The plaintiff alleged in the complaint that the defendants had sold and continued to sell computer hardware and software products in their California stores that were materially defective in that they would not function properly with regard to dates, including, but not limited to, those after December 31, 1999. The plaintiff further alleged, among other things, that the defendants did not accurately inform their customers who purchased software and hardware products whether the products were year-2000-compliant, the potential significant ramifications of that, and that products could be fixed for year-2000-compliance problems at nominal or no cost. The plaintiff's prayer for relief included, among other things, a requirement that the defendants disclose to their customers the nature of the year 2000 problem, whether the products purchased were compliant, and how products could be fixed. The plaintiff also sought injunctions against the defendants selling defective computer hardware and software products without full and adequate disclosure of the year 2000 compliance of each product. The defendants first invoked the Y2K Act in July 1999, 2 days after the act was signed into law. The defendants filed to have the case removed from state to the U.S. District Court for the Northern District of California on the basis of federal question jurisdiction. The defendants raised the Y2K Act to argue that the plaintiff did not follow the pleading requirements in the act by giving proper notice. The plaintiff filed a motion in federal court to have the case remanded to state court, arguing, in part, that the Y2K Act did not provide a basis on which to remove the case to federal court. The federal judge remanded the case to state court, where it was dismissed with prejudice in May 2000.

2. Clay County Medical Center, West River Regional Medical Center, Brookville Hospital, and Hamilton County Public Hospital v. Source Data Systems, Inc.

The plaintiffs filed this action with the Iowa state court in August 1999. The plaintiffs alleged that at the time of contract that the defendant knew, but failed to disclose, that the hospital information system, MEDNET, was not year-2000-compliant. The plaintiffs claimed, among other things that the defendants falsely represented and assured to the plaintiffs that MEDNET would meet the information needs of healthcare in the 1990s and beyond. The defendant sold its assets to Keane, Inc., and the plaintiffs asserted that the defendants advised them that Keane would assume the contract. Keane subsequently advised each plaintiff that MEDNET was not year-2000-compliant, that Keane would not correct the software to make it year-2000-compliant, and that Keane would no longer support the MEDNET software. The plaintiffs alleged that as a result of the defendant's wrongful actions to induce them to purchase MEDNET,each plaintiff was ultimately forced to abandon the MEDNET health information system and incur "substantial monetary loss and damage as a proximate result of relying on the misrepresentations." The defendant first invoked the Y2K Act in September 1999, claiming that the plaintiffs failed to comply with the Y2K Act and that under the Y2K Act, certain damages were not recoverable. In February 2000, the parties filed written scheduling agreements and notified the court to assign this case for trial on a date no earlier than July 1, 2001.

3. American Guarantee and Liability Insurance Company v. Xerox Corporation

The plaintiff filed this complaint with the New York state court in July 1999. The defendant had filed an insurance coverage claim for the costs to fix its year 2000 compliance problems from the plaintiff, which provided property insurance. The plaintiff insurer sought a declaratory judgment that the defendant's claim does not comply with policy requirements and is not covered. The plaintiff also asserted that these costs were normal business expenses not covered by the policy. The plaintiff cited defendant's filings with the Securities and Exchange Commission that show the defendant's estimate of the costs to fix year 2000 problems was $183 million. According to the New York state court ruling in this case, the defendant sent the plaintiff a letter in August 1999 indicating that it had elected to treat the complaint as prelitigation notification under the Y2K Act. In November 1999, the judge issued an order rejecting the defendant's contention that the action should be dismissed or stayed pursuant to the Y2K Act. Instead the judge found that "a plain reading of the statute does not support a finding that the Y2K Act encompasses insurance litigation." The court further noted that even if the Y2K Act did apply to insurance coverage actions, the defendant by its own actions had waived its right to treat the New York complaint as prelitigation notification when it filed its own coverage action in Connecticut (see below.) The judge ordered mediation in this case. The last document we received from the state court showed that the case was still pending as of April 2000.

4. Xerox Corporation v. American Guaranty and Liability Insurance Company

The plaintiff filed this complaint with the Connecticut state court in July 1999, and it involved issues similar to those in American Guarantee and Liability Insurance Company v. Xerox Corporation, which was filed 1 day earlier in New York state court. The plaintiff sued its property insurance company to recover, among other things, the year 2000 remediation costs. The plaintiff alleged that it is entitled to coverage under insurance policy provisions that include that "Direct physical loss or damage shall include any destruction, distortion, or corruption of any computer data, coding, program or software." The defendant first invoked the Y2K Act in August 1999 in a motion to dismiss or stay the case, arguing that the plaintiff was using the act to forum shop and delay the similar case filed in New York state court with the parties in reverse roles of plaintiff and defendant. The last document in the docket sheet showed that the case was still pending as of June 2000.

5. Community Health Association, d/b/a Jackson General Hospital, a West Virginia corporation; DMD, Inc., d/b/a Coldwell Banker/Landmark Realtors, a West Virginia corporation; Danzer, Inc., a West Virginia Corporation; Schwabe & May, Inc., a West Virginia Corporation; and Jefferds Corporation, a West Virginia Corporation, on behalf of themselves and all others similarly situated v. Lucent Technologies, Inc., individually and as a successor to AT&T Corp.; AT&T Corp.; Bill Davis, d/b/a Davis Teleconsulting, a West Virginia resident; and other John Doe Distributors and/or Consultants

The plaintiffs filed this complaint in West Virginia state court in April 1999. The plaintiffs claimed, among other things, that the defendants sold telecommunications products that they knew were unable to handle data with year 2000 dates. The plaintiffs argued that the defendants knew of the defects but did not take adequate steps to correct the problems and that customers unknowingly purchased products with the year 2000 defects. The plaintiffs sought, among other damages and remedies, an order that that the defendants repair or replace all telecommunications products to make them year-2000-compliant. In a judgment order dated March 2000, the judge referred to the defendants' filing of a motion dated September 1999 that invoked the Y2K Act, arguing for removal from state to federal court. The federal judge found that the defendants did not meet the requirements necessary for removal to federal court. In April 2000, the defendants also filed motions that the plaintiffs' complaint failed to satisfy the pleading requirements of the Y2K Act. The final document we obtained showed that the case was still pending in state court as of May 2000.

6. Bruce Hilt, d/b/a Integrated Medical Options, LLC , on behalf of himself and all others who are similarly situated v. Pitney Bowes Credit Corp.; Dictaphone Corp.; and Fictitious Defendants A, B, C, & D, being those persons, firms or corporations whose fraud, scheme to defraud, and/or other wrongful conduct, caused or contributed to the plaintiff's injuries and damages, and whose true names and identities are presently unknown to the plaintiff but will be substituted by amendment when ascertained

The plaintiff filed this complaint with the Alabama state court in June 1999. The plaintiff alleged that the defendants informed the plaintiff that their Dictaphone System would not be made year-2000-compliant. The plaintiff further alleged that the defendants refused to provide a free "fix" and that despite the lease extending into 2001, the defendants informed the plaintiff that he must still pay the remaining balance on the lease. The plaintiff sought, among other damages and relief sought, a judgment declaring that the defendants are required under contract to make the system year-2000-compliant free of charge. The defendant first invoked the Y2K Act in August 1999 to have the case removed to federal court. The defendant also raised alternative dispute resolution and adequacy of prelitigation notification pursuant to the Y2K Act. After the plaintiff filed an amended complaint, the federal court remanded the case back to state court, where it was still pending in August 2000, according to an Alabama state court official.

Ordering Copies of GAO Reports

The first copy of each GAO report and testimony is free. Additional copies are $2 each. Orders should be sent to the following address, accompanied by a check or money order made out to the Superintendent of Documents, when necessary. VISA and MasterCard credit cards are accepted, also. Orders for 100 or more copies to be mailed to a single address are discounted 25 percent.

Order by mail:

U.S. General Accounting Office
P.O. Box 37050
Washington, DC 20013

or visit:

Room 1100
700 4th St. NW (corner of 4th and G Sts. NW)
U.S. General Accounting Office
Washington, DC

Orders may also be placed by calling (202) 512-6000 or by using fax number (202) 512-6061, or TDD (202) 512-2537.

Each day, GAO issues a list of newly available reports and testimony. To receive facsimile copies of the daily list or any list from the past 30 days, please call (202) 512-6000 using a touch-tone phone. A recorded menu will provide information on how to obtain these lists.

Viewing GAO Reports on the Internet

For information on how to access GAO reports on the INTERNET, send e-mail message with "info" in the body to:

info@www.gao.gov

or visit GAO's World Wide Web Home Page at:

http://www.gao.gov

Reporting Fraud, Waste, and Abuse in Federal Programs

To contact GAO FraudNET use:

Web site: http://www.gao.gov/fraudnet/fraudnet.htm
E-Mail: fraudnet@gao.gov
Telephone: 1-800-424-5454 (automated answering system)

PRINTED ON RECYCLED PAPER

United States
General Accounting Office
Washington, D.C. 20548-0001

Bulk Rate
Postage & Fees Paid
GAO
Permit No. G100

Official Business
Penalty for Private Use $300

Address Correction Requested

(188652)