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11 THE FIRST NATIONAL BANK IN SIOUX FALLS

12 UNITED STATES DISTRICT COURT
13 CENTRAL DISTRICT OF CALIFORNIA

14 **CV 09 08887 RSWL (RZx)**
15 CASE NO.

16 THE FIRST NATIONAL BANK IN
17 SIOUX FALLS, as Trustee for
18 THE SEQUOIA CHARITABLE
19 TRUST, a Trust,

20 Plaintiff,

21 vs.

22 WARNER BROS.
23 ENTERTAINMENT INC., a
24 corporation; WARNER BROS.
25 TELEVISION PRODUCTION INC.,
26 a corporation, and DOES 1 through
27 10,

28 Defendants.

COMPLAINT FOR:

- 1 [1] BREACH OF CONTRACT;
- 2 [2] FRAUD;
- 3 [3] UNJUST ENRICHMENT;
- 4 [4] ACCOUNTING; and
- 5 [5] DECLARATORY RELIEF.

DEMAND FOR JURY TRIAL

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1 Plaintiff, The First National Bank in Sioux Falls, as trustee for The Sequoia
2 Charitable Trust (“Plaintiff”), as and for its complaint against defendants Warner
3 Bros. Entertainment Inc. (“Warner Bros.”) and Warner Bros. Television Production
4 Inc. (“WBTV”) (collectively, “Defendants”) alleges as follows:

5 **NATURE OF THE ACTION**

6 1. The Sequoia Charitable Trust is the assignee of and successor in
7 interest to all legal claims of Gy Waldron and his loan-out company, Gy Waldron
8 Productions, Incorporated, (collectively, “Waldron”) relating to “The Dukes of
9 Hazzard” television series and all motion pictures and other derivative works based
10 upon the series. Gy Waldron is the credited “creator” of “The Dukes of Hazzard”
11 series. This action arises from Defendants’ willful failure to properly account to
12 and pay Waldron and now Plaintiff, as the trustee of Waldron’s successor, their
13 rightful share of Defendants’ gross receipts from “The Dukes of Hazzard”
14 television series, “The Dukes of Hazzard” motion pictures, and other works derived
15 from the series, in willful violation of the express terms of a 1987 settlement
16 agreement between WBTV and Waldron. The 1987 settlement agreement had
17 settled a prior action concerning WBTV’s prior accounting malfeasance with
18 respect to “The Dukes of Hazzard,” and WBTV’s repeated breaches of a preceding
19 1980 settlement agreement with Waldron, including WBTV’s willful concealment
20 of over \$12 million in profits due Waldron.

21 2. On January 28, 2009, Plaintiff filed a lawsuit in this Court, *The First*
22 *National Bank in Sioux Falls v. Warner Bros. Entertainment Inc., et al.*, Case No.
23 CV09-00674 GAF (VBKx), to enforce the claims irrevocably assigned to The
24 Sequoia Charitable Trust. On July 10, 2009, the Court granted a motion by
25 Defendants to dismiss for collusive jurisdiction under 28 U.S.C. § 1359 on the
26 theory that the trust could *potentially* be manipulated by Waldron pursuant to the
27 terms of the trust agreement governing the charitable trust.

28 3. On September 18, 2009, the trust protector of The Sequoia Charitable

1 Trust therefore brought a Petition for Court Supervision in the Circuit Court of the
2 County of Minnehaha, State of South Dakota, which issued an order on October 5,
3 2009 modifying the trust agreement so as to eliminate the concerns of this Court
4 and any issue under 28 U.S.C. § 1359, and to assure that Plaintiff, not Waldron, is
5 the real party in interest in this lawsuit, as originally intended.

6 4. This Court therefore has subject matter jurisdiction pursuant to 28
7 U.S.C. § 1332 (diversity) in that the state of citizenship of the Plaintiff is different
8 from the state of citizenship of the Defendants, and the amount in controversy
9 exceeds \$75,000.00, exclusive of interest and costs.

10 5. This Court has personal jurisdiction over the Defendants, in that
11 Defendants are regularly doing business in the State of California and in this
12 Judicial District, and because a substantial part of the relevant acts complained
13 of herein occurred in the State of California and in this District.

14 6. Venue is proper in the United States District Court for the Central
15 District of California pursuant to 28 U.S.C. §§ 1391(a)(1) and (2), in that
16 Defendants have offices in this District and regularly conduct business therein,
17 and a substantial part of the acts complained of or giving rise to the claims
18 herein occurred in this District.

19 **PARTIES**

20 7. Plaintiff The First National Bank In Sioux Falls is the Trustee of The
21 Sequoia Charitable Trust, a wholly charitable trust organized and existing under the
22 laws of the State of South Dakota, which has its principal place of business in South
23 Dakota, and is and at all times has been a citizen of the State of South Dakota. The
24 Sequoia Charitable Trust is, among other things, the irrevocable assignee and
25 successor in interest of all of Waldron's claims against Defendants with respect to
26 "The Dukes of Hazzard" television series and all motion pictures and other works
27 derived from the series.

28 8. Defendant Warner Bros. Entertainment Inc. is a corporation organized

1 and existing under the laws of the State of Delaware, which has its principal place
2 of business in Los Angeles County, California, and is a citizen of the State of
3 Delaware. Warner Bros. is the successor in interest to Warner Bros., Inc.

4 9. Defendant Warner Bros. Television Production Inc. is a corporation
5 organized and existing under the laws of the State of Delaware, which has its
6 principal place of business in Los Angeles County, California, and is a citizen of
7 the State of Delaware. WBTV is a wholly owned subsidiary of Defendant Warner
8 Bros.

9 10. Plaintiff is informed and believes and based thereon alleges that
10 Defendants Warner Bros. and WBTV are, and at all times material hereto were, the
11 alter egos of each other, and there exists and has existed at all times material hereto
12 a unity of interest and ownership among such Defendants such that any
13 separateness has ceased to exist in that Defendants, and/or each of them, used assets
14 of the other Defendants, and/or each of them, for its and/or their separate,
15 individual purposes, and caused valuable assets, property, rights and/or interests to
16 be transferred to each other without adequate consideration.

17 11. Plaintiff is informed and believes and based thereon alleges that the
18 fictitiously named defendants captioned hereinabove as Does 1 through 10,
19 inclusive, and each of them, were in some manner responsible or legally liable for
20 the actions, damages, events, transactions and circumstances alleged herein. The
21 true names and capacities of such fictitiously named defendants, whether
22 individual, corporate, associate, or otherwise, are presently unknown to Plaintiff,
23 and Plaintiff will amend its Complaint to assert the true names and capacities of
24 such fictitiously named defendants when the same have been ascertained. For
25 convenience, each reference herein to a named Defendant or to Defendants shall
26 also refer to the Doe defendants and each of them.

27 12. Plaintiff is informed and believes and based thereon alleges that each
28 of the Defendants was the agent, partner, servant, employee, or employer of each of

1 the other Defendants herein, and that at all times herein mentioned, each of the
2 Defendants was acting within the course and scope of such employment,
3 partnership and/or agency and that each of the Defendants is jointly and severally
4 responsible for the damages hereinafter alleged.

5 **FACTS COMMON TO ALL CAUSES OF ACTION**

6 **Creation of "The Dukes Of Hazzard" Television Series**

7 13. In or about January-February, 1978, Waldron pitched WBTV a
8 television series project tentatively entitled "Ballad," a.k.a. "The Dukes of
9 Hazzard" (hereinafter the "Dukes Series").

10 14. Waldron entered into a television writing contract with WBTV, dated
11 as of February 15, 1978, to write the "format," story, and teleplay for the Dukes
12 Series.

13 15. After Waldron had delivered a format and presentation for the Dukes
14 Series, Waldron entered into a revised television writing contract with WBTV,
15 dated as of August 9, 1978, for Waldron to write the story and teleplay for one of
16 the first five episodes of the Dukes Series. The agreement provided Waldron with a
17 fixed fee and contingent compensation in the form of a defined net profit
18 participation.

19 16. The first or pilot episode of the Dukes Series aired on January 26,
20 1979 on the CBS network. The show was an instant success and ran until 1985.

21 17. Waldron entered into subsequent agreements with WBTV dated
22 February 16, 1979, April 3, 1979, and July 3, 1979, to write and/or produce
23 episodes of the Dukes Series.

24 18. Under all of the aforementioned agreements, the literary material
25 written by Waldron for the Dukes Series was "work-made-for-hire" under the
26 copyright law, owned at inception by WBTV.

27 19. As such, Waldron owned no intellectual property rights in the Dukes
28 Series. Waldron's rights were limited to the right to receive fixed compensation

1 and his contingent net profit participation in exchange for his writing services.

2 20. Defendants owned at inception and continue to own all rights, title and
3 interest in the Dukes Series and all episodes comprising the series as the proprietor
4 of “works-made-for hire” under the copyright law.

5 **The 1987 Settlement Agreement**

6 21. In or about 1980, a financial dispute arose between Waldron, on the
7 one hand, and WBTV, on the other, regarding Waldron’s net profit participation in
8 the Dukes Series. This dispute did not involve, in any respect, WBTV’s or Warner
9 Bros.’ rights in or chain-of-title to the Dukes Series.

10 22. Thereafter, Waldron and WBTV resolved their dispute by entering into
11 a settlement agreement dated November 13, 1980 (hereinafter, the “1980
12 Settlement Agreement”). The 1980 Settlement Agreement provided that Waldron
13 would receive contingent compensation equal to a percentage of net profits from
14 the Dukes Series, as re-defined in the agreement (hereinafter, “Net Profit
15 Participation”).

16 23. In or about 1983, Waldron reasonably believed that WBTV was
17 grossly under-reporting revenues from the Dukes Series and cheating Waldron on
18 their Net Profit Participation, which WBTV blankly denied. On or about
19 November 29, 1983, Waldron instituted an action against WBTV, Warner Bros. and
20 others in the Superior Court of the State of California for the County of Los
21 Angeles, Civil Action No. C 476 889 (hereinafter, the “Prior State Action”).

22 24. The Prior State Action was essentially an accounting action regarding
23 Defendants’ underpayment of Waldron’s Net Profit Participation. The Prior State
24 Action did not involve, in any respect, WBTV’s or Warner Bros.’ intellectual
25 property rights in or chain-of-title to the Dukes Series, nor any rights underlying the
26 Dukes Series. Waldron did not claim in the Prior State Action any intellectual
27 property rights in the Dukes Series, as their rights in the Series were limited to
28 receiving their Net Profit Participation.

1 25. WBTB prolonged discovery in the Prior State Action for over three
2 years. However, Waldron's forensic accountants, Arthur Andersen, eventually
3 found that WBTB had wrongfully concealed *over \$12 million* due Waldron
4 pursuant to their Net Profit Participation under the 1980 Settlement Agreement.

5 26. Waldron and WBTB thereafter settled the Prior State Action by a new
6 settlement agreement, dated as of March 31, 1987 (hereinafter, the "1987
7 Settlement Agreement") at issue herein.

8 27. Waldron, financially depleted from the drawn-out Prior State Action,
9 settled the case for \$6.2 million and, in lieu of the remaining funds owed
10 (approximately \$6 million), agreed in the 1987 Settlement Agreement to a broad
11 gross revenue participation equal, collectively, to 6.5% of Defendants' gross
12 receipts in excess of \$276 million, from any source, from any exploitation of the
13 Dukes Series, including any exploitation of any rights in the Dukes Series, or any
14 exploitation of any of the literary or other material on which the Dukes Series was
15 based or adapted or included therein, in perpetuity throughout the universe.

16 28. Paragraph 5. a. of the 1987 Settlement Agreement states:

17 "In addition to the payments set forth in paragraph 3 hereof
18 [\$6,200,000], WBTB will pay, as hereinafter set forth, to Gy Waldron
19 and GWPI the following: (i) to Gy Waldron, 2.167% of 100% of all
20 gross receipts derived from Dukes [of Hazzard] after the first
\$276,000,000 of said gross receipts, and to GWPI, 4.333% of 100% of
all gross receipts derived from Dukes [of Hazzard] after the first
\$276,000,000 of gross receipts;"

21 29. Paragraph 5. c. of the 1987 Settlement Agreement states:

22 "c. 'Gross receipts' (i) for monies derived from Dukes in excess of
23 \$276,000,000 ... shall mean: All gross monies actually received by
24 WBTB and its affiliates or subsidiaries (which refer to companies 50%
25 or more of which are owned by Warner Bros., Inc.), except for any
26 monies directly received by affiliated retail entities from consumers,
27 from the beginning of time from the exploitation of the [Dukes of
28 Hazzard] series ... and all rights therein (including without limitation,
any and all literary, musical, merchandising, cartoons (and it is hereby
specifically acknowledged that cartoons are not spin-offs) and other
material upon which it is based or from which it is adapted or which is
included therein) in perpetuity throughout the universe."

1 30. Waldron's 6.5% gross participation therefore applies not only to
2 Defendants' gross revenues from the Dukes Series itself, but, as well, to gross
3 revenues from the exploitation of any works derived from the Dukes Series, "all
4 rights therein ... and all literary ... and other material upon which it [the Dukes
5 Series] is based or from which it is adapted... in perpetuity throughout the
6 universe." This necessarily included "any and all" "Dukes of Hazzard"
7 merchandising, motion pictures, cartoons, videogames, and other derivative works.

8 31. By written amendment to the 1987 Settlement Agreement dated
9 November 30, 1987, the aforesaid \$276,000,000 threshold was increased in
10 WBTV's favor to \$293,600,000. Thus, under the 1987 Settlement Agreement,
11 Waldron was entitled to 6.5% of Defendants' "gross receipts" as defined in the
12 1987 Settlement Agreement, after Defendants' "gross receipts" equaled
13 \$293,600,000 (hereinafter, the "6.5% Gross Participation").

14 32. In or about the late 1980's, Defendants' gross receipts from the
15 exploitation of the Dukes Series and all rights therein exceeded \$293,600,000, as
16 reflected in WBTV's own accounting statements to Waldron, triggering Waldron's
17 6.5% Gross Participation.

18 33. The 1987 Settlement Agreement also provided that Waldron would
19 receive 6.5% of monies derived from new television series that were "spin-offs" of
20 the Dukes Series (such as "Enos" [1980-1981]), but this profit participation was
21 much less valuable than Waldron's 6.5% Gross Participation, because it
22 commenced with the first dollar of "net profits" (as defined by WBTV), if any,
23 computed separately for each such television "spin-off" series ("Spin-Off Net
24 Participation").

25 34. Plaintiff is informed and believes and based thereon alleges that from
26 1987 through mid-2005, WBTV applied Waldron's 6.5% Gross Participation to the
27 gross receipts of any Warner Bros. entity, including gross receipts from the
28 exploitation of *derivative works* based on the Dukes Series (excluding television

1 “spin-offs” to which the Spin-Off Net Participation applied) such as, without
2 limitation, gross receipts from derivative “Dukes of Hazzard” merchandising
3 products, animated programming and videogames, all pursuant to the express terms
4 of the 1987 Settlement Agreement.

5 **The Dukes Films**

6 35. On August 5, 2005, Warner Bros. initially released in theaters a
7 feature-length motion picture derived from the Dukes Series entitled “The Dukes of
8 Hazzard” (hereinafter, the “Dukes Film”). The Dukes Film was thereafter released
9 on home video (“DVD”) and free and pay television worldwide.

10 36. The Dukes Film constituted an exploitation of (i) motion picture
11 “rights” in the Dukes Series; (ii) the “literary material ... upon which it is based”
12 (*i.e.*, the episodic scripts underlying the series); and (iii) the “material ... included
13 therein” (*i.e.*, the episodes comprising the series), *each* of which alone plainly
14 triggered Waldron’s 6.5% Gross Participation under the express terms of the 1987
15 Settlement Agreement.

16 37. Warner Bros. nonetheless frivolously refused to pay Waldron’s 6.5%
17 Gross Participation in the Dukes Film and related merchandising, in blatant
18 disregard of the 1987 Settlement Agreement.

19 38. Defendants first falsely claimed that the Dukes Film constituted a
20 “spin-off” of the Dukes Series, and on this basis frivolously claimed that Waldron
21 was only entitled to the Spin-Off Net Participation pursuant to Warner Bros.’
22 infamous “Hollywood accounting.”

23 39. After Defendants were “reminded” that the Dukes Film was not a
24 “spin-off” of the Dukes Series (*i.e.*, a “spin-off” is a new television series such as
25 “Enos,” based on a character from the original Series), Warner Bros. frivolously
26 claimed that Waldron’s 6.5% Gross Participation applied solely to an undisclosed,
27 purported internal license fee paid by Warner Bros. to WBTV for theatrical film
28 and merchandising rights to the Dukes Series, instead of to Warner Bros.’ “gross

1 receipts” from the Dukes Film and related “Dukes of Hazzard” merchandising.

2 40. Defendants’ newly invented position was contrary to both the express
3 terms of the 1987 Settlement Agreement (*see* paragraphs 27-31 hereinabove) and
4 their past accounting to Waldron pursuant to the 1987 Settlement Agreement.

5 41. On or about March 13, 2007, Warner Bros. initially released on DVD a
6 second feature-length motion picture based on the Dukes Series entitled “The
7 Dukes of Hazzard, The Beginning” (hereinafter, collectively with the first Dukes
8 Film, the “Dukes Films”), for which Defendants also did not pay Waldron’s 6.5%
9 Gross Participation.

10 42. Plaintiff is informed and believes and thereon alleges that, as with
11 Waldron’s profit participation under the 1980 Settlement Agreement, Defendants
12 have also consistently underpaid Waldron on their 6.5% Gross Participation even
13 with respect to “Dukes of Hazzard” exploitations (*e.g.*, distribution of the Dukes
14 Series) for which Defendants do not deny their accountability.

15 **Assignment to The Sequoia Charitable Trust**

16 43. Gy Waldron suffered a major heart attack in February 2008, requiring
17 two highly invasive heart surgeries in March 2008. After these life-threatening
18 events, Mr. Waldron reassessed his estate plan, redid his will, and set about
19 following through on a long-time goal to leave a material portion of his estate to
20 charity. Mr. Waldron and his wife, Rose Ann Jadi Waldron (collectively the
21 “Waldrons”) therefore established The Sequoia Charitable Trust (the “Charitable
22 Trust”), pursuant to an irrevocable trust agreement dated December 11, 2008 (the
23 “Trust Agreement”). In the Trust Agreement, the Waldrons designated as the
24 principal beneficiaries two qualified charities to which they had a long prior history
25 of giving, and appointed The First National Bank in Sioux Falls as the Trustee of
26 the Charitable Trust. On December 15, 2008, the Waldrons irrevocably deposited
27 \$500,000 cash into the Charitable Trust.

28 44. Pursuant to the Trust Agreement, the situs of the Charitable Trust is

1 the State of South Dakota and the trust is to be administered under the laws of the
2 State of South Dakota.

3 45. By written assignment dated January 14, 2009 (the “Assignment of
4 Claims”), Waldron irrevocably transferred to The Sequoia Charitable Trust all of
5 Waldron’s claims in connection with the Dukes Series and Dukes Films, including
6 Waldron’s claims concerning their 6.5% Gross Participation under the 1987
7 Settlement Agreement (collectively, the “Claims”). Pursuant to the irrevocable
8 Assignment, Waldron retained no beneficial interest in the Claims, and Waldron
9 has no financial interest in this lawsuit.

10 46. Pursuant to the Trust Agreement, the Waldrons retained no beneficial
11 interest in or material control over the Charitable Trust. Per the express terms of
12 the Trust Agreement, the trust was irrevocable, and its beneficiaries were solely
13 limited to bona fide charities, qualifying under 21 U.S.C. §§ 2055(a), 2522(a) and
14 170(c). In addition, the Trust Agreement specifically prohibited the Waldrons
15 and/or any of their family members from having any financial interest in or material
16 control over the Trust, and expressly prohibited the Waldrons from ever modifying
17 the Charitable Trust.

18 **Procedural History**

19 47. On January 28, 2009, Plaintiff, as trustee acting on behalf of the
20 Charitable Trust, filed a lawsuit in the Central District of California, *The First*
21 *National Bank in Sioux Falls v. Warner Bros. Entertainment Inc., et al.*, Case No.
22 CV09-00674 GAF (VBKx) (the “Prior Federal Action”), to enforce the Claims
23 irrevocably assigned to the Charitable Trust. The parties in the Prior Federal
24 Action were identical to those in the present action.

25 48. On June 8, 2009, Defendants filed a motion to dismiss the Prior
26 Federal Action pursuant to 28 U.S.C. § 1359, alleging that diversity jurisdiction
27 was collusively obtained on the purported basis that the Waldrons could potentially
28 manipulate the trust for their own benefit.

1 49. In defense to this motion to dismiss, Gy Waldron executed a sworn
2 declaration confirming that, as evidenced by the express terms of the Trust
3 Agreement, it was his and his wife’s intention as settlors of the irrevocable
4 Charitable Trust: (i) that trust beneficiaries be strictly limited to qualified charities;
5 (ii) that they and their family members be prohibited from having any beneficial
6 interest in the trust; and (iii) that they be prohibited from ever modifying the trust –
7 all as expressly set forth in the Trust Agreement.

8 50. On July 10, 2009, the Court nonetheless issued an order granting
9 Defendants’ motion to dismiss under 28 U.S.C. § 1359 (the “First Order”), stating
10 that “[t]he evidence before the Court, particularly the trust agreement, which
11 permits Waldron to retain substantial power and control over the trust, supports the
12 conclusion that [Plaintiff] has failed to establish that it is the real party in interest.”

13 51. The First Order held that, notwithstanding the express prohibitions to
14 the contrary in the Trust Agreement, the Waldrons could conceivably modify or
15 terminate the Trust Agreement under South Dakota law, so as to potentially benefit
16 from the Charitable Trust.

17 52. On July 24, 2009, in response to the First Order and for the avoidance
18 of doubt, the Waldrons executed a Relinquishment of Rights, irrevocably
19 relinquishing any power the Waldrons allegedly had under South Dakota law or
20 otherwise to modify or terminate the Charitable Trust, consenting to the application
21 of the *cypres* doctrine should the Charitable Trust fail for any reason, and
22 confirming their intent that, in such event, no resulting trust arise for their benefit
23 and that all assets of the trust be distributed to a qualified charity.

24 53. On July 24, 2009, Plaintiff brought a motion for reconsideration of the
25 First Order under F.R.C.P. 59(e) and 60(e), based in part on the Waldrons’
26 Relinquishment of Rights.

27 54. On August 26, 2009, the Court issued an order denying Plaintiff’s
28 motion for reconsideration under F.R.C.P. 59(e) (the “Second Order”). The Court

1 stated in the Second Order that “First National has not produced sufficient authority
2 to satisfy the Court that the Relinquishment of Rights executed on July 24, 2009
3 constitutes an enforceable modification to the Trust Agreement,” and that “[i]n
4 view of the Court’s earlier ruling, Waldron could have attempted to acquire the
5 consent of his beneficiaries to modify the Trust Agreement and execute the changes
6 that the Relinquishment of Rights purports to carry out.”

7 **Modification of the Charitable Trust by the South Dakota Court**

8 55. On September 18, 2009, the “Trust Protector” of the Charitable Trust
9 brought, pursuant to South Dakota law, a Petition for Court Supervision and
10 Modification of the Trust Agreement (the “Petition”) in the Circuit Court of the
11 County of Minnehaha, State of South Dakota, having jurisdiction over the
12 Charitable Trust, so as to once and for all eliminate the issues and concerns raised
13 by the Court. Pursuant to South Dakota law, notice of the Petition was duly given
14 to each beneficiary of the Charitable Trust, none of which objected to the Petition.

15 56. On October 5, 2009, the Circuit Court of the County of Minnehaha
16 issued an order (the “October 5, 2009 Order”) modifying the Trust Agreement so as
17 to permanently eliminate the issues and concerns set forth in this Court’s First
18 Order and Second Order.

19 57. As part of the October 5, 2009 Order, the Circuit Court adopted the
20 contents of the Petition as its Findings of Fact, including without limitation: (i) that
21 the Waldrons’ sole intention in establishing the Trust was to benefit bona fide
22 charities; (ii) that the Waldrons intended that neither they (nor any entity controlled
23 by them), nor any member of their family, would have any financial interest in the
24 Trust or its assets; (iii) that the Waldrons did not intend to retain any powers to
25 modify the Trust Agreement pursuant to South Dakota law or otherwise; (iv) that
26 the Waldrons did not intend to retain or exercise any influence or control over the
27 Charitable Trust through either the “Trust Protector” or an “Investment Committee”
28 (which had not been established); and (v) that the modifications of the Trust

1 Agreement pursuant to the October 5, 2009 Order conform to the Waldrons' intent
2 in establishing the Charitable Trust.

3 58. The modifications of the Trust Agreement pursuant to the Circuit
4 Court's October 5, 2009 Order irrevocably: (i) provided that the Waldrons could
5 never modify or amend the Trust Agreement under South Dakota law or otherwise;
6 (ii) provided that the Waldrons relinquished any and all power to modify or amend
7 the Trust Agreement in any respect or to terminate the Charitable Trust; (iii)
8 eliminated the "Investment Committee" and "Trust Protector" and with them, any
9 purported power of the Waldrons over the Trustee or Charitable Trust; (iv)
10 eliminated any power of the Waldrons to remove beneficiaries of the Charitable
11 Trust if such removal would cause the trust to fail; (v) required that, if ever the
12 Charitable Trust did not have a qualified beneficiary, the Trustee would distribute
13 all trust assets to a qualified charity; (vi) required that if the Charitable Trust failed
14 for any reason, the Trustee would distribute all trust assets to a qualified charity;
15 (vii) prohibited a resulting trust in favor of the Waldrons or any family member;
16 and (viii) affirmed that the *situs* of the Charitable Trust must remain South Dakota,
17 and that the trust must be administered under the laws of South Dakota.

18 59. Under South Dakota law, the Circuit Court's October 5, 2009 Order
19 became final and effective on November 9, 2009.

20 60. Pursuant to the October 5, 2009 Order modifying the Trust
21 Agreement, the Waldrons have no power to modify, amend or alter the Charitable
22 Trust or its administration or to terminate the trust, the beneficiaries of the
23 Charitable Trust are solely limited to charities qualified under 21 U.S.C. §§
24 2055(a), 2522(a) and 170(c), and the Waldrons and their family members are
25 prohibited from having any beneficial interest in the Charitable Trust. Accordingly,
26 Plaintiff is the real party in interest in this lawsuit to enforce the Claims irrevocably
27 assigned to the Charitable Trust, and the Waldrons have no financial interest and
28 can never have any financial interest in this lawsuit – the proceeds of which will

1 solely benefit bona fide charities.

2 **FIRST CLAIM FOR RELIEF**

3 (Breach of Contract – Against all Defendants)

4 61. Plaintiff hereby realleges and incorporates by this reference, as though
5 set forth in full, the allegations in paragraphs 1 through 60, inclusive.

6 62. By executing the 1987 Settlement Agreement, Waldron and
7 Defendants entered into a valid, binding, and enforceable contract.

8 63. Waldron performed all conditions, covenants, and promises required to
9 be performed under the terms and conditions of the 1987 Settlement Agreement.

10 64. Defendants have breached the 1987 Settlement Agreement by failing
11 to perform their duties and obligations as required by the terms of the 1987
12 Settlement Agreement, including, but not limited to, their failure to pay to Waldron
13 the full amount of the 6.5% Gross Participation due Waldron under the 1987
14 Settlement Agreement, and now due Plaintiff as the trustee of Waldron's successor.

15 65. As a direct and proximate result of Defendants' breach of the 1987
16 Settlement Agreement, Plaintiff has suffered damages in an amount to be proven at
17 trial.

18 **SECOND CLAIM FOR RELIEF**

19 (Fraud – Against all Defendants)

20 66. Plaintiff hereby realleges and incorporates by this reference, as though
21 set forth in full, the allegations in paragraphs 1 through 65, inclusive.

22 67. Waldron entered into the 1987 Settlement Agreement with WBTV
23 based upon WBTV's payment to Waldron of a significantly reduced up-front
24 amount (*i.e.*, \$6.2 million, instead of the approximately \$12 million owed) and
25 WBTV's representation and promise that it would pay Waldron and that Waldron
26 would receive future compensation equal to the 6.5% Gross Participation.

27 68. Plaintiff is informed and believes and thereon alleges that,
28 unbeknownst to Waldron, Defendants began short-changing Waldron on an on-

1 going basis with respect to Waldron's 6.5% Gross Participation soon after entering
2 into the 1987 Settlement Agreement.

3 69. In addition, Defendants willfully failed to pay Waldron's 6.5% Gross
4 Participation on the gross receipts from the Dukes Films and related merchandising,
5 contrary to the plain terms of the 1987 Settlement Agreement.

6 70. Warner Bros. attempted to justify Defendants' willful conduct by
7 claiming the frivolous and inconsistent interpretations of the 1987 Settlement
8 Agreement alleged hereinabove, evidencing Defendants' pre-meditated intent not to
9 honor WBTV's representations and promises regarding the 6.5% Gross
10 Participation granted to Waldron.

11 71. Plaintiff is now informed and believes and thereon alleges that from
12 the date WBTV entered into the 1987 Settlement Agreement, Defendants have
13 intentionally underpaid or failed to pay Waldron by concealing and/or
14 misrepresenting revenues in connection with the Dukes Series and derivative
15 exploitations thereof.

16 72. Defendants made the misrepresentations and false promises alleged
17 hereinabove with respect to Waldron's 6.5% Gross Participation with the predatory
18 intent to induce Waldron to enter into the 1987 Settlement Agreement and settle the
19 Prior State Action for millions of dollars less than what Defendants owed Waldron.

20 73. Defendants' representations and promises alleged hereinabove were
21 false, and were known by Defendants to be false when they were made to Waldron,
22 in that, when WBTV entered into the 1987 Settlement Agreement, Defendants
23 never intended to properly account to and pay Waldron the full 6.5% Gross
24 Participation promised in the 1987 Settlement Agreement.

25 74. Waldron actually, reasonably and justifiably relied upon Defendants'
26 misrepresentations, false promises and concealment of material facts. But for the
27 misrepresentations, promises and concealment alleged hereinabove, Waldron would
28 not have consented to, entered into, or consummated the 1987 Settlement

1 Agreement.

2 75. Defendants' misrepresentations, false promises, and concealment
3 alleged hereinabove with respect to Waldron's 6.5% Gross Participation were made
4 with the intent to defraud, deceive and manipulate Waldron and to induce Waldron
5 to consent to, ratify and consummate the 1987 Settlement Agreement for a
6 substantially lower cash payment than Defendants already owed to Waldron.

7 76. As a proximate and direct result of Defendants' misrepresentations,
8 false promises and concealment, Plaintiff has suffered damages in a sum not less
9 than \$15 million.

10 77. The wrongful acts and omissions of Defendants as alleged hereinabove
11 were conducted in an intentional, malicious, cold, callous, calculated and
12 oppressive manner in conscious disregard for the rights of Waldron, injuring and
13 damaging Waldron, which conduct was despicable and entitles Plaintiff to punitive
14 damages in an amount sufficient to punish Defendants, to be proven at trial,
15 together with pre-judgment interest.

16 **THIRD CLAIM FOR RELIEF**

17 (Unjust Enrichment – Against all Defendants)

18 78. Plaintiff hereby realleges and incorporates by this reference, as though
19 set forth in full, the allegations in paragraphs 1 through 77, inclusive.

20 79. As a result of wrongful conduct of Defendants alleged hereinabove,
21 Defendants have been unjustly enriched by, without limitation: (i) retaining
22 approximately \$6 million owed to Waldron pursuant to the 1980 Settlement
23 Agreement, while willfully depriving Waldron of the benefits of the 6.5% Gross
24 Participation bargained for in the 1987 Settlement Agreement in lieu of such cash
25 payment; and (ii) self-dealing with respect to the additional sums owed to Waldron
26 pursuant to the 1987 Settlement Agreement as alleged hereinabove.

27 80. By reason of the foregoing, Plaintiff, as the trustee of Waldron's
28 successor, is entitled to restitution of all amounts by which Defendants are and will

1 be unjustly enriched as a result of their wrongful conduct.

2 **FOURTH CLAIM FOR RELIEF**

3 (Accounting – Against all Defendants)

4 81. Plaintiff hereby realleges and incorporates by this reference, as though
5 set forth in full, the allegations in paragraphs 1 through 80, inclusive.

6 82. Pursuant to the 1987 Settlement Agreement, Defendants were
7 obligated: (1) to provide to Waldron statements accurately reflecting the proper
8 amounts due Waldron under their 6.5% Gross Participation; and (2) to remit to
9 Waldron such amounts.

10 83. Defendants have failed to provide Waldron and/or Plaintiff, as trustee
11 of Waldron's successor, with proper and accurate accountings reflecting the
12 amounts due pursuant to the 6.5% Gross Participation.

13 84. Therefore, an accounting is required to determine the amount of
14 monies due or to become due to Plaintiff pursuant to its 6.5% Gross Participation.

15 **FIFTH CLAIM FOR RELIEF**

16 (Declaratory Relief – Against all Defendants)

17 85. Plaintiff hereby realleges and incorporates by this reference, as though
18 set forth in full, the allegations in paragraphs 1 through 84, inclusive.

19 86. By reason of the foregoing, an actual and justiciable controversy has
20 arisen and now exists between Plaintiff and Defendants concerning their respective
21 rights and interests pursuant to the 1987 Settlement Agreement, for which Plaintiff
22 desires a declaration of rights.

23 87. Plaintiff contends and Defendants deny that Waldron's 6.5% Gross
24 Participation as defined in the 1987 Settlement Agreement entitles Plaintiff, as
25 trustee of Waldron's successor, to 6.5% of the gross revenues from all sources
26 received by WBTV, Warner Bros., or any entity of which Warner Bros. owns at
27 least 50%, from the exploitation of derivative works of any kind based in whole or
28 in part on the Dukes Series, including, without limitation, "Dukes of Hazzard"

1 merchandising, television programs, feature motion pictures, videogames,
2 soundtracks and “new media” exploitations.

3 88. A declaration of the Court is necessary so that the parties may know
4 their respective rights and obligations under the 1987 Settlement Agreement.

5 **PRAYER FOR RELIEF**

6 WHEREFORE, Plaintiff prays for judgment against Defendants and
7 each of them, as follows:

8 **ON THE FIRST CLAIM FOR RELIEF**

9 89. For compensatory damages in an amount to be determined according
10 to proof at trial;

11 **ON THE SECOND CLAIM FOR RELIEF**

12 90. For compensatory damages in an amount not less than \$15 million to
13 be determined according to proof at trial;

14 91. For exemplary damages in an amount to be determined according to
15 proof at trial;

16 **ON THE THIRD CLAIM FOR RELIEF**

17 92. For restitution in an amount to be determined according to proof at
18 trial;

19 **ON THE FOURTH CLAIM FOR RELIEF**

20 93. For an accounting by the Defendants of 6.5% of any and all gross
21 receipts from the exploitation of the Dukes Series and any and all derivative works
22 based, in whole or in part, on the Dukes Series, including, but not limited to, all
23 revenues from the exploitation of merchandising, television programs, feature
24 motion pictures, videogames, “new media,” soundtracks, and other derivative
25 products;

26 94. For the imposition of a constructive trust for the benefit of Plaintiff on
27 all sums received and to be received by the Defendants from such exploitations;
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ON THE FIFTH CLAIM FOR RELIEF

95. For a declaration that Plaintiff's 6.5% Gross Participation entitles it to 6.5% of the gross revenues from all sources received by WBTV, Warner Bros., or any entity of which Warner Bros. owns at least 50%, from the exploitation of derivative works of any kind based in whole or in part on the Dukes Series, including, without limitation, "Dukes of Hazzard" merchandising, derivative television programs, feature motion pictures, videogames, soundtracks and "new media" exploitations.

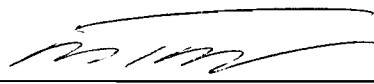
ON ALL CLAIMS FOR RELIEF

96. For interest at the maximum legal rate;

97. For Plaintiff's costs of suit, including allowable attorneys' fees incurred herein; and

98. For such other and further relief as the Court may deem just and proper.

DATED: December 3, 2009 TOBEROFF & ASSOCIATES, P.C.

By: 

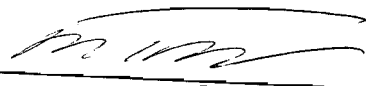
Marc Toberoff

Attorneys for Plaintiff THE FIRST NATIONAL BANK IN SIOUX FALLS, Trustee for THE SEQUOIA CHARITABLE TRUST.

JURY TRIAL DEMAND

Plaintiff hereby requests a trial by jury on each claim for relief alleged in the Complaint.

DATED: December 3, 2009 TOBEROFF & ASSOCIATES, P.C.

By: 
Marc Toberoff

Attorneys for Plaintiff THE FIRST NATIONAL BANK IN SIOUX FALLS, Trustee for THE SEQUOIA CHARITABLE TRUST.

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**UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA
CIVIL COVER SHEET**

I (a) PLAINTIFFS (Check box if you are representing yourself <input type="checkbox"/> The First National Bank in Sioux Falls, as Trustee for the Sequoia Charitable Trust, a Trust.	DEFENDANTS Warner Bros. Entertainment Inc, a corporation; Warner Bros. Television Production, Inc., a corporation, and Does 1 through 10.
(b) Attorneys (Firm Name, Address and Telephone Number. If you are representing yourself, provide same.) Marc Toberoff (CA State Bar No. 188547) TOBEROFF & ASSOCIATES, P.C., 2049 Century Park East, Suite 2720, Los Angeles, CA 90067, (310) 246-3333	Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an X in one box only.) <input type="checkbox"/> 1 U.S. Government Plaintiff <input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party) <input type="checkbox"/> 2 U.S. Government Defendant <input checked="" type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)	III. CITIZENSHIP OF PRINCIPAL PARTIES - For Diversity Cases Only (Place an X in one box for plaintiff and one for defendant.) <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;"></td> <td style="width:10%; text-align: center;">PTF</td> <td style="width:10%; text-align: center;">DEF</td> <td style="width:40%;"></td> <td style="width:10%; text-align: center;">PTF</td> <td style="width:10%; text-align: center;">DEF</td> </tr> <tr> <td>Citizen of This State</td> <td align="center"><input type="checkbox"/> 1</td> <td align="center"><input type="checkbox"/> 1</td> <td>Incorporated or Principal Place of Business in this State</td> <td align="center"><input type="checkbox"/> 4</td> <td align="center"><input checked="" type="checkbox"/> 4</td> </tr> <tr> <td>Citizen of Another State</td> <td align="center"><input checked="" type="checkbox"/> 2</td> <td align="center"><input type="checkbox"/> 2</td> <td>Incorporated and Principal Place of Business in Another State</td> <td align="center"><input type="checkbox"/> 5</td> <td align="center"><input type="checkbox"/> 5</td> </tr> <tr> <td>Citizen or Subject of a Foreign Country</td> <td align="center"><input type="checkbox"/> 3</td> <td align="center"><input type="checkbox"/> 3</td> <td>Foreign Nation</td> <td align="center"><input type="checkbox"/> 6</td> <td align="center"><input type="checkbox"/> 6</td> </tr> </table>		PTF	DEF		PTF	DEF	Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business in this State	<input type="checkbox"/> 4	<input checked="" type="checkbox"/> 4	Citizen of Another State	<input checked="" type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business in Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5	Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6
	PTF	DEF		PTF	DEF																				
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Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6																				

IV. ORIGIN (Place an X in one box only.)

1 Original Proceeding
 2 Removed from State Court
 3 Remanded from Appellate Court
 4 Reinstated or Reopened
 5 Transferred from another district (specify):
 6 Multi-District Litigation
 7 Appeal to District Judge from Magistrate Judge

V. REQUESTED IN COMPLAINT: JURY DEMAND: Yes No (Check 'Yes' only if demanded in complaint.)

CLASS ACTION under F.R.C.P. 23: Yes No **MONEY DEMANDED IN COMPLAINT:** \$ to be determined at trial

VI. CAUSE OF ACTION (Cite the U.S. Civil Statute under which you are filing and write a brief statement of cause. Do not cite jurisdictional statutes unless diversity.)

VII. NATURE OF SUIT (Place an X in one box only.)

OTHER STATUTES	CONTRACT	TORTS PERSONAL INJURY	TORTS PERSONAL PROPERTY	PRISONER PETITIONS	LABOR
<input type="checkbox"/> 400 State Reapportionment	<input type="checkbox"/> 110 Insurance	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 710 Fair Labor Standards Act
<input type="checkbox"/> 410 Antitrust	<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 530 General Habeas Corpus	<input type="checkbox"/> 720 Labor/Mgmt. Relations
<input type="checkbox"/> 430 Banks and Banking	<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 380 Other Personal	<input type="checkbox"/> 535 Death Penalty	<input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act
<input type="checkbox"/> 450 Commerce/ICC Rates/etc.	<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 330 Fed. Employers' Liability	<input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 540 Mandamus/Other	<input type="checkbox"/> 740 Railway Labor Act
<input type="checkbox"/> 460 Deportation	<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 340 Marine	BANKRUPTCY	<input type="checkbox"/> 550 Civil Rights	<input type="checkbox"/> 790 Other Labor Litigation
<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations	<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 555 Prison Condition	<input type="checkbox"/> 791 Empl. Ret. Inc. Security Act
<input type="checkbox"/> 480 Consumer Credit	<input type="checkbox"/> 152 Recovery of Defaulted Student Loan (Excl. Veterans)	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 423 Withdrawal 28 USC 157	FORFEITURE / PENALTY	PROPERTY RIGHTS
<input type="checkbox"/> 490 Cable/Sat TV	<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	CIVIL RIGHTS	<input type="checkbox"/> 610 Agriculture	<input type="checkbox"/> 820 Copyrights
<input type="checkbox"/> 810 Selective Service	<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 620 Other Food & Drug	<input type="checkbox"/> 830 Patent
<input type="checkbox"/> 850 Securities/Commodities/Exchange	<input checked="" type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 362 Personal Injury-Med Malpractice	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881	<input type="checkbox"/> 840 Trademark
<input type="checkbox"/> 875 Customer Challenge 12 USC 3410	<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 365 Personal Injury-Product Liability	<input type="checkbox"/> 443 Housing/Accommodations	<input type="checkbox"/> 630 Liquor Laws	SOCIAL SECURITY
<input type="checkbox"/> 890 Other Statutory Actions	<input type="checkbox"/> 196 Franchise	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	<input type="checkbox"/> 444 Welfare	<input type="checkbox"/> 640 R.R. & Truck	<input type="checkbox"/> 861 HIA (1395ff)
<input type="checkbox"/> 891 Agricultural Act	REAL PROPERTY	IMMIGRATION	<input type="checkbox"/> 445 American with Disabilities - Employment	<input type="checkbox"/> 650 Airline Regs	<input type="checkbox"/> 862 Black Lung (923) (405(g))
<input type="checkbox"/> 892 Economic Stabilization Act	<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 462 Naturalization Application	<input type="checkbox"/> 446 American with Disabilities - Other	<input type="checkbox"/> 660 Occupational Safety /Health	<input type="checkbox"/> 863 DIWC/DIWW (405(g))
<input type="checkbox"/> 893 Environmental Matters	<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 463 Habeas Corpus-Alien Detainee	<input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 690 Other	<input type="checkbox"/> 864 SSID Title XVI
<input type="checkbox"/> 894 Energy Allocation Act	<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 465 Other Immigration Actions			<input type="checkbox"/> 865 RSI (405(g))
<input type="checkbox"/> 895 Freedom of Info. Act	<input type="checkbox"/> 240 Torts to Land				FEDERAL TAX SUITS
<input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice	<input type="checkbox"/> 245 Tort Product Liability				<input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)
<input type="checkbox"/> 950 Constitutionality of State Statutes	<input type="checkbox"/> 290 All Other Real Property				<input type="checkbox"/> 871 IRS-Third Party 26 USC 7609

CV09 08887

**UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA
CIVIL COVER SHEET**

VIII(a). IDENTICAL CASES: Has this action been previously filed in this court and dismissed, remanded or closed? No Yes
If yes, list case number(s): _____

VIII(b). RELATED CASES: Have any cases been previously filed in this court that are related to the present case? No Yes
If yes, list case number(s): CV09-00674 GAF (VBKx)

Civil cases are deemed related if a previously filed case and the present case:

- (Check all boxes that apply) A. Arise from the same or closely related transactions, happenings, or events; or
 B. Call for determination of the same or substantially related or similar questions of law and fact; or
 C. For other reasons would entail substantial duplication of labor if heard by different judges; or
 D. Involve the same patent, trademark or copyright, and one of the factors identified above in a, b or c also is present.

IX. VENUE: (When completing the following information, use an additional sheet if necessary.)

(a) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** named plaintiff resides.
 Check here if the government, its agencies or employees is a named plaintiff. If this box is checked, go to item (b).

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
	The First National Bank in Sioux Falls: South Dakota


(b) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** named defendant resides.
 Check here if the government, its agencies or employees is a named defendant. If this box is checked, go to item (c).

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Warner Bros. Entertainment Inc.: Los Angeles County Warner Bros. Television Production Inc.: Los Angeles County	

(c) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** claim arose.
Note: In land condemnation cases, use the location of the tract of land involved.

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Breach of Contract, Fraud, Unjust Enrichment, Accounting, Declaratory Relief: Los Angeles County	

* Los Angeles, Orange, San Bernardino, Riverside, Ventura, Santa Barbara, or San Luis Obispo Counties
Note: In land condemnation cases, use the location of the tract of land involved

X. SIGNATURE OF ATTORNEY (OR PRO PER):  Date December 3, 2009

Notice to Counsel/Parties: The CV-71 (JS-44) Civil Cover Sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law. This form, approved by the Judicial Conference of the United States in September 1974, is required pursuant to Local Rule 3-1 is not filed but is used by the Clerk of the Court for the purpose of statistics, venue and initiating the civil docket sheet. (For more detailed instructions, see separate instructions sheet.)

Key to Statistical codes relating to Social Security Cases:

Nature of Suit Code	Abbreviation	Substantive Statement of Cause of Action
861	HIA	All claims for health insurance benefits (Medicare) under Title 18, Part A, of the Social Security Act, as amended. Also, include claims by hospitals, skilled nursing facilities, etc., for certification as providers of services under the program. (42 U.S.C. 1935FF(b))
862	BL	All claims for "Black Lung" benefits under Title 4, Part B, of the Federal Coal Mine Health and Safety Act of 1969. (30 U.S.C. 923)
863	DIWC	All claims filed by insured workers for disability insurance benefits under Title 2 of the Social Security Act, as amended; plus all claims filed for child's insurance benefits based on disability. (42 U.S.C. 405(g))
863	DIWW	All claims filed for widows or widowers insurance benefits based on disability under Title 2 of the Social Security Act, as amended. (42 U.S.C. 405(g))
864	SSID	All claims for supplemental security income payments based upon disability filed under Title 16 of the Social Security Act, as amended.
865	RSI	All claims for retirement (old age) and survivors benefits under Title 2 of the Social Security Act, as amended. (42 U.S.C. (g))