

MULTI-EMPLOYER PLAN LIABILITY VICTORY. Glenn Pezzulo and William Levinson successfully defended multiple clients, organized as limited liability companies and corporations, as well as their individual principals, in two separate lawsuits involving attempts by the Teamsters Union, and the United Food & Commercial Workers Union (“UFCW”), respectively, to impose liability on the defendants on the theory that they were members of a “control” group under IRS Regulations, along with a bankrupt “sister” corporation, which generated the liability. The Teamsters Union lawsuit, which involved potential exposure in excess of \$5,000,000.00, was conducted in a Federal District Court located in Virginia. Culley Marks succeeded in dismissing the case against all defendants. The UFCW case, which involved a potential liability in excess of \$1,500,000.00, was commenced in the Northern District of New York. Culley Marks again secured a dismissal against all defendants. The lower court’s decision was unanimously upheld upon appeal to the Second Circuit.