

FILED

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CLERK U.S. DISTRICT COURT
CENTRAL DISTRICT CALIF.
LOS ANGELES

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8 ENTREPRENEUR MEDIA, INC.

9 UNITED STATES DISTRICT COURT
10 FOR THE CENTRAL DISTRICT OF CALIFORNIA

12 ENTREPRENEUR MEDIA, INC.,)
13 Plaintiffs,)
14 v.)
15)
16 EYGN LIMITED, ERNST & YOUNG LLP,)
17 and ERNST & YOUNG ADVISORY INC.,)
18 Defendants.)

9 AC V08-0608 DOC MLGx
COMPLAINT FOR:
DECLARATORY JUDGMENT

DEMAND FOR JURY TRIAL

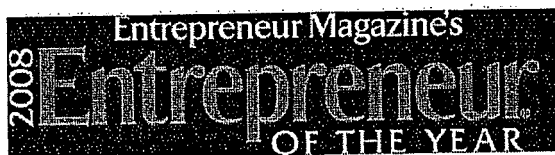
20 I. INTRODUCTION

21 1. The present action is a trademark dispute over whether Plaintiff Entrepreneur Media,
22 Inc. ("EMI"), as the owner and publisher of Entrepreneur® magazine, may continue to advertise
23 its contests and awards ceremonies (collectively, "awards programs") for entrepreneur of the year
24 as "Entrepreneur Magazine's 2008 Entrepreneur® OF THE YEAR" and "Entrepreneur
25 Magazine's 2008 Emerging Entrepreneur® OF THE YEAR." Like countless other organizations
26 across the country, EMI is entitled to use the generic phrase "entrepreneur of the year" to describe
27 its entrepreneur of the year contests and awards programs. Indeed, numerous trademark laws and
28

1 doctrines protect EMI's right to use the phrase "entrepreneur of the year," exactly as it has done.
2 Nevertheless, Defendant EYGN Limited sent a cease and desist letter to EMI claiming trademark
3 rights to the phrase "ENTREPRENEUR OF THE YEAR," and demanded that EMI choose a
4 different name for its program in order to "mitigate any harm to Ernst & Young and EYGN
5 Limited." This thinly veiled threat of litigation creates a substantial, actual and justiciable
6 controversy regarding EMI's right to hold (and advertise) its entrepreneur of the year contests and
7 awards ceremonies. EMI is entitled to a declaration from the court, inter alia, that: (a)
8 Defendants' registered "ENTREPRENEUR OF THE YEAR" trademark is invalid and
9 unenforceable, including without limitation as against EMI, and should therefore be canceled;
10 and/or (b) EMI's use of Defendants' claimed "ENTREPRENEUR OF THE YEAR" trademark
11 preceded by the words "Entrepreneur® Magazine's" to identify the source thereof is non-
12 infringing under federal and common law.¹

13 II. PARTIES

14 2. Plaintiff EMI, a California corporation, is the largest independent business media
15 company serving the small- and medium-size business community. In addition to publishing
16 numerous books under the imprint "Entrepreneur Press" and owning and operating a number of
17 websites including www.entrepreneur.com, EMI publishes a monthly magazine entitled
18 Entrepreneur®, all of which contain editorial content and through which it disseminates
19 information about and of interest to small- and medium-sized businesses, their owners and would-
20 be owners. EMI is the owner of more than 10 registered U.S. federal trademarks that contain the
21 word ENTREPRENEUR, including the trademark ENTREPRENEUR® for use in conjunction
22 with the publication of printed matter, conducting trade shows and seminars, and advertising and
23 business services. The following is EMI's advertising to which Defendants object:



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¹ Defendants' registered trademarks are for ENTREPRENEUR OF THE YEAR, Reg. No. 1,587,164 and for WORLD ENTREPRENEUR OF THE YEAR, Reg. No. 2,669,983, both of which disclaim the exclusive right to the use of the word "ENTREPRENEUR."

1 The advertising shown above was taken from EMI's website at *www.entrepreneur.com*.

2 3. Plaintiff is informed and believes and based thereon alleges that Defendant EYGN
3 Limited is a Bahamas corporation that is an intellectual property holding company for Ernst &
4 Young. Defendant EYGN Limited, which claims ownership of the "ENTREPRENEUR OF THE
5 YEAR" trademark, has threatened Plaintiff EMI with legal action for trademark infringement and
6 has threatened to instigate legal proceedings if EMI continues to advertise its 2008 entrepreneur of
7 the year contest and awards program as "Entrepreneur Magazine's 2008 Entrepreneur® OF THE
8 YEAR." EYGN Limited has claimed that it and "Ernst & Young" will be harmed if EMI does not
9 change the name of its entrepreneur of the year contest and awards program, and has sent its cease
10 and desist letter to EMI, as stated therein, "without prejudice to the rights and remedies of EYGN
11 Limited and all of the Ernst & Young affiliated firms."

12 4. Plaintiff is informed and believes and based thereon alleges that Defendant Ernst &
13 Young Advisory Inc. is an affiliate of EYGN Limited, has a California presence, and is registered
14 to do business in California. Plaintiff is informed and believes and based thereon alleges that
15 Defendant Ernst & Young Advisory Inc. otherwise has substantial contacts within this judicial
16 district.

17 5. Plaintiff is informed and believes and based thereon alleges that Defendant Ernst &
18 Young LLP is an affiliate of EYGN Limited, has a California presence, and is registered to do
19 business in California. Plaintiff is informed and believes and based thereon alleges that Defendant
20 Ernst & Young LLP otherwise has substantial contacts within this judicial district.

21 III. JURISDICTION

22 6. Plaintiff brings this action seeking a declaration of rights with respect to federal
23 trademark laws. The court has jurisdiction over this action under 28 U.S.C. § 1331 and 1338
24 (federal question), 15 U.S.C. § 1121(a) (federal trademarks), and 28 U.S.C. § 2201 (Declaratory
25 Judgment Act).

26 7. Plaintiff is informed, believes and thereon alleges that Defendants have sufficient
27 contacts with this district generally and, in particular, with the events herein alleged, that each
28 Defendant is subject to the exercise of jurisdiction of this court over its person.

1 **IV. VENUE AND INTRADISTRICT ASSIGNMENT**

2 8. Venue is proper in this district under 28 U.S.C. § 1391(b) and (d).

3 9. Venue properly lies in the Central District of California, pursuant to 28 U.S.C. § 1391
4 and 1392. The events and circumstances herein alleged occurred in the County of Orange and at
5 least one defendant does business in the County of Orange, therefore venue is properly in the
6 Central District.

7 **V. FACTUAL ALLEGATIONS**

8 **Entrepreneur Magazine**

9 10. EMI, with promotional support from Mail Boxes Etc., Inc. as franchisor of The UPS
10 Store® and Mail Boxes Etc.® franchised locations, is currently sponsoring a contest and awards
11 program for “Entrepreneur Magazine’s 2008 Entrepreneur® OF THE YEAR” and “Entrepreneur
12 Magazine’s 2008 Emerging Entrepreneur® OF THE YEAR” to recognize and reward successful
13 entrepreneurs. An example of EMI’s website advertising typically identifies its sponsorship of the
14 “entrepreneur of the year” contest and awards program as follows:



18
19 The winners will be profiled and promoted in the December 2008 and December 2009 issues of
20 Entrepreneur® magazine

21 **The Present Dispute**

22 11. On May 2, 2008, EMI received a letter from Susan Upton Douglass, an attorney at
23 Fross Zelnick Lehrman & Zissu, P.C. representing EYGN Limited. In the letter—dated May 1,
24 2008, and addressed to Entrepreneur Magazine (as opposed to EMI)—Ms. Douglass warned that
25 EYGN Limited would take legal action against Entrepreneur Magazine unless it selected a
26 different name for its awards program in association with The UPS Store within ten days of
27 receiving the letter. Ms. Douglass claimed the awards program “violates our client’s incontestable
28 federal registration and trademark rights under Section 32(1) and 43(a) of the Lanham Act, as well

1 as common law.” A copy of that letter is attached as Exhibit A.

2 12. On May 16, 2008, after responding to the May 1 letter, EMI’s attorneys received an e-
3 mail from Ms. Douglass. In the e-mail, Ms. Douglass wrote that “[w]hat your client has done is
4 misappropriate the federally registered and incontestable trademark ENTREPRENEUR OF THE
5 YEAR...we ask that this situation be rectified...let us hear from you not later than June 2, 2008.”
6 A copy of that e-mail is attached as Exhibit B.

7 13. The May 1 letter, along with the May 16 e-mail, individually and collectively created
8 in Plaintiff a real and reasonable apprehension that EMI would be subject to a lawsuit if it
9 continued to advertise and otherwise promote its “Entrepreneur Magazine’s 2008 Entrepreneur®
10 OF THE YEAR” and “Entrepreneur Magazine’s 2008 Emerging Entrepreneur® OF THE YEAR”
11 contest and awards program for outstanding entrepreneurs.

12 **Defendants’ Claimed “Entrepreneur of the Year” Trademark**

13 **Is Invalid, Unenforceable and Should Be Canceled**

14 14. Regardless of whether or not Defendants’ “Entrepreneur of the Year” trademark is
15 federally registered, as a matter of federal law, the trademark is invalid and unenforceable if the
16 phrase is “generic.” Using the phrase “Entrepreneur Magazine’s 2008 Entrepreneur® OF THE
17 YEAR” is a generic use of the phrase “entrepreneur of the year.” The use of the phrase,
18 “entrepreneur of the year,” to describe an entrepreneur of the year program and/or contest is used
19 by countless organizations across the country. Using the phrase, “entrepreneur of the year,” to
20 describe an entrepreneur of the year program and/or contest is a fair use under the Lanham Act.
21 Under the fair use doctrine, EMI is entitled to use the descriptive phrase, “entrepreneur of the
22 year,” to describe an entrepreneur of the year program and/or contest, regardless of whether or not
23 Defendants’ claimed trademark is registered.

24 15. Regardless of whether or not Defendants’ “Entrepreneur of the Year” trademark is
25 incontestable, as a matter of federal law, the trademark is invalid and unenforceable because the
26 phrase is “generic.” According to the Lanham Act, “To the extent that the right to use the
27 registered mark has become incontestable under § 1065 of this title, the registration shall be
28 conclusive evidence of the validity...Such conclusive evidence of the right to use the registered

1 mark shall be subject to proof of infringement as defined in § 1114 of this title, and shall be
2 subject to the following defenses or defects... That the use of the name, term, or device charged to
3 be an infringement is a use, otherwise than as a mark, . . . which is descriptive of and used fairly
4 and in good faith only to describe the goods or services of such party.” 15 U.S.C. § 1115(b)(4).

5 16. This court is empowered to declare invalid and unenforceable and to cancel
6 Defendants’ registered “ENTREPRENEUR OF THE YEAR” trademark. Section 37 of the
7 Lanham Act, 15 U.S.C. § 1119, provides as follows: “In any action involving a registered mark
8 the court may determine the right to registration, order the cancellation of registrations, in whole
9 or in part, restore canceled registrations, and otherwise rectify the register with respect to the
10 registrations of any party to the action. Decrees and orders shall be certified by the court to the
11 Director, who shall make appropriate entry upon the records of the Patent and Trademark Office,
12 and shall be controlled thereby.”

13 17. Plaintiff is informed and believes and based thereon alleges that the general public
14 does not understand the phrase, “entrepreneur of the year,” as identifying only Defendants’
15 entrepreneur of the year awards program. In fact, there are countless “entrepreneur of the year”
16 awards programs – several of which even pre-date Defendants’ first use of the phrase (which
17 Defendants’ contend was in 1986); for instance, a small sampling of the various “Entrepreneur of
18 the Year” awards programs include:

- 19 • The University of Southern California Marshall School of Business, which has held its
20 Entrepreneur of the Year award every year since 1977;
- 21 • The TwinWest Chamber of Commerce, which has held its Entrepreneur of the Year
22 award every year since 1984, and which has held its Emerging Entrepreneur of the Year
23 Award every year since 1988;
- 24 • Cornell University, which has held its Entrepreneur of the Year award every year since
25 1984;
- 26 • The University of Missouri-Kansas City, which has held its Entrepreneur of the Year
27 award every year since 1985;
- 28 • Inc. magazine, which has held its Entrepreneur of the Year award since 1988;

- 1 • The New Hampshire High Technology Council, which has held its Entrepreneur of the
2 Year award every year since 1988;
- 3 • The Chillicothe Ross Chamber of Commerce, which has held its Entrepreneur of the
4 Year award every year since at least 1988;
- 5 • Eastern Washington University, which has held its Entrepreneur of the Year award every
6 year since 1992;
- 7 • Brigham Young University, which has held its Entrepreneur of the Year award every
8 year since 1992;
- 9 • Hispanic Business Magazine, which has held its Entrepreneur of the Year award program
10 every year since 2002;
- 11 • The University of Northern Iowa, which has held its Entrepreneur of the Year award
12 every year since 2002;
- 13 • Loyola Marymount University, which has held its Entrepreneur of the Year award every
14 year since 2003;
- 15 • The University of Missouri, which has held its Entrepreneur of the Year award every
16 year since 2005;
- 17 • Young Entrepreneurs of America, which has held its Entrepreneur of the Year award
18 every year since at least 2007;
- 19 • Chemistry World, which has held its Entrepreneur of the Year award every year since at
20 least 2007;
- 21 • The National Renewal Energy Laboratory, which has held its Clean Energy Entrepreneur
22 of the Year award every year since at least 2007;
- 23 • The San Diego Hispanic Chamber of Commerce, which has given its Entrepreneur of the
24 Year award since at least 2007;
- 25 • Independent Cosmetic Manufacturers and Distributors, which has awarded an
26 “Entrepreneur of the Year Award” since at least 2007;
- 27 • Wealth Creator magazine, which began giving out its Entrepreneur of the Year awards in
28 2008;

- 1 • Steak-Out Charbroiled Delivery, which awarded an Entrepreneur of the Year award and
- 2 a Young Entrepreneur of the Year award in 2008; and
- 3 • The Columbia Business Times, which awarded an Entrepreneur of the Year award in
- 4 2008.

5 Plaintiff is informed and believes that each of the organizations above have identified, advertised
6 and otherwise promoted their awards programs using the phrase "Entrepreneur of the Year," have
7 done so at least during the time periods alleged above, and that such examples are just a fraction
8 of the countless organizations that have used the phrase "Entrepreneur of the Year" to identify
9 their own awards programs recognizing outstanding entrepreneurs both before, during and after
10 Defendants' claimed exclusive trademark rights in the phrase "Entrepreneur of the Year."

11 18. With regard to "Entrepreneur Magazine's 2008 Entrepreneur® OF THE YEAR" and
12 "Entrepreneur Magazine's 2008 Emerging Entrepreneur® OF THE YEAR" awards program for
13 outstanding entrepreneurs, by expressly stating that it is Entrepreneur® Magazine's
14 Entrepreneur® OF THE YEAR award, EMI has demonstrated good faith and eliminated any
15 likelihood of confusion that its awards program is affiliated with Defendants. Indeed, EMI's
16 advertising and other promotion of its entrepreneur of the year contest and awards program makes
17 no reference to any sponsorship or affiliation with Defendants, which further diminishes any
18 likelihood of confusion about any sponsorship or affiliation with Defendants.

19 19. Defendants' conduct, by contrast, constitutes a bad faith effort to use the trademark
20 laws to monopolize the market for entrepreneur of the year awards programs. Defendants' May 1,
21 2008 letter and May 16, 2008 e-mail evidence an intent to prevent EMI (and anyone else for that
22 matter) from using the phrase "entrepreneur of the year" in connection with an entrepreneur of the
23 year contest or program. See Exhs. A and B. In so doing, Defendants are not only seeking
24 exclusive use of the phrase "entrepreneur of the year," they are in fact seeking the exclusive ability
25 to hold entrepreneur of the year awards programs. Changing the name of the award to something
26 other than "Entrepreneur of the Year" changes the nature of the award into something other than
27 an entrepreneur of the year award. For businesses such as EMI, holding entrepreneur of the year
28 awards programs enhances its ability to promote entrepreneurship by annually recognizing and

1 celebrating outstanding entrepreneurs. Moreover, the correspondence from counsel for Defendant
2 EYGN Limited evidences that EYGN Limited and its various “Ernst & Young affiliated firms”
3 have entered into license agreements, i.e., contracts, for the use of the claimed “Entrepreneur of
4 the Year” trademark and for using the claimed trademark to obtain a monopoly over the ability to
5 hold entrepreneur of the year awards, contests and ceremonies. Such contracts and agreements
6 between EYGN Limited and its various Ernst & Young affiliates constitute the wrongful use of
7 the claimed “Entrepreneur of the Year” trademark in restraint of trade or commerce. See 15
8 U.S.C. § 1 (“[e]very contract, combination in the form of trust or otherwise, or conspiracy, in
9 restraint of trade or commerce”). Thus, EYGN’s claimed “Entrepreneur of the Year” trademark is
10 invalid and unenforceable against Plaintiff EMI (and against anyone else).

11 20. Moreover, as a matter of law, Defendants abandoned their mark by failing to protest
12 any use of the mark by others, such that the phrase has become generic. As alleged above, there
13 are at least four entities that have had yearly “Entrepreneur of the Year” awards programs for
14 longer than Defendants, and at least six entities that have been running yearly “Entrepreneur of the
15 Year” awards programs for over 20 years. Defendants cannot selectively enforce their trademark
16 against parties they consider a competitive threat, while ignoring the longstanding use of their
17 trademark by other parties who have been using the “entrepreneur of the year” phrase for decades.
18 For this reason too, EYGN’s claimed “Entrepreneur of the Year” trademark is invalid and
19 unenforceable against Plaintiff EMI (and against anyone else).

20 **Plaintiff’s Entrepreneur of the Year Contest and Advertising**

21 **Is Non-Infringing and/or Otherwise Allowed**

22 **Even If Defendants’ Trademark Is Not Wholly Invalid or Unenforceable**

23 21. Even if Defendants’ claimed “Entrepreneur of the Year” trademark might, in some
24 instances, be valid and/or enforceable (which Plaintiff EMI denies), at most it is an exceptionally
25 weak mark entitled to the most narrow protection designed to prevent consumer confusion.²
26

27 ² Further evidence of the fact that Defendants’ claimed “Entrepreneur of the Year” trademark is a weak mark is
28 Defendants’ practice of preceding their own use of the trademark with the company name E&Y or Ernst &
Young. As an example thereof see attached Exhibit C.

1 Where, as here, a party is holding an entrepreneur of the year awards program, at most that party
2 should be required to identify who is holding and/or sponsoring that program – which is precisely
3 what Plaintiff EMI has done by calling its awards program “Entrepreneur Magazine’s 2008
4 Entrepreneur® OF THE YEAR” and “Entrepreneur Magazine’s 2008 Emerging Entrepreneur®
5 OF THE YEAR”. Thus, at a minimum, EMI’s use of the phrase “Entrepreneur of the Year”
6 should be declared non-infringing.

7 22. Similarly, even if Defendants’ claimed mark is enforceable (which EMI denies), EMI
8 is allowed nominative use of it. Here, EMI’s use of the term “Entrepreneur of the Year” meets all
9 of the criteria for nominative use: (1) the awards program must be one not readily identifiable
10 without use of the mark; (2) only so much of the mark or marks may be used as is reasonably
11 necessary to identify the awards program; and (3) EMI has done nothing that would, in
12 conjunction with the mark, suggest sponsorship or endorsement by EYGN Limited (or its
13 affiliates). As alleged above, a business cannot effectively sponsor an entrepreneur of the year
14 award without use of the phrase “entrepreneur of the year.” Thus, EMI has used only so much as
15 is reasonably necessary to identify the awards program. Moreover, EMI has done nothing that
16 would suggest sponsorship by EYGN Limited (or its affiliates) but, to the contrary, has expressly
17 advertised its awards program as “Entrepreneur Magazine’s 2008 Entrepreneur® OF THE YEAR”
18 and “Entrepreneur Magazine’s 2008 Emerging Entrepreneur® OF THE YEAR”. In short, EMI’s
19 nominative use of Defendants’ claimed “Entrepreneur of the Year” trademark is allowed and, to
20 the extent Defendants’ trademark may be found valid or enforceable, should be declared non-
21 infringing.

22 23. In addition, Defendants’ attempt to prevent all use of the phrase “entrepreneur of the
23 year” in connection with the entrepreneur of the year awards program constitutes a misuse of the
24 trademark laws, rising to the level of unclean hands (which bars enforcement of the trademark),
25 even if Defendants’ conduct does not violate the anti-trust laws. Thus, EMI’s use of Defendants’
26 claimed “Entrepreneur of the Year” trademark is allowed.

27

28

1 **VI. FIRST CAUSE OF ACTION**

2 **Declaratory Relief**

3 24. Plaintiff repeats and incorporates herein by reference the allegations in the preceding
4 paragraphs of this complaint.

5 25. Based on the foregoing allegations, there exists between the parties an actual,
6 justiciable and substantial controversy of sufficient immediacy and reality to warrant declaratory
7 relief, which entitles Plaintiff to declaratory relief pursuant to 28 U.S.C. § 2201 and Federal Rule
8 of Civil Procedure 57.

9 26. At issue is the ability of a media company to engage in the use of one of its own
10 trademarks in order to provide an award to entrepreneurs on an annual basis. Countless companies
11 and magazines hold entrepreneur of the year awards programs and use the phrase, "entrepreneur of
12 the year" in naming and advertising those programs. U.S. federal trademark law principles
13 recognize such descriptive use of words found in the dictionary as fair use. Other trademark laws
14 and doctrines, alleged above, protect EMI's right to hold its own "Entrepreneur of the Year"
15 awards program, and to advertise and otherwise promote such a program as EMI has done.

16 27. Plaintiff is informed and believes and based upon such information and belief alleges
17 that Defendants' motivation in demanding the cessation of the term "Entrepreneur Magazine's
18 2008 Entrepreneur® OF THE YEAR" is not to protect its trademark. Instead, Defendants'
19 conduct is an attempt to improperly use the trademark laws to restrain trade and to obtain a
20 monopoly over the ability to hold entrepreneur of the year awards programs.

21 28. Plaintiff is currently advertising and otherwise promoting its "Entrepreneur
22 Magazine's 2008 Entrepreneur® OF THE YEAR" awards program nationwide through its own
23 and third-party media, as well as through The UPS Store® and Mail Boxes Etc. franchise network
24 and intends to continue to do so.

25 29. Based on the averments alleged herein, EMI is entitled to a declaration that
26 Defendants' registered "ENTREPRENEUR OF THE YEAR" trademark is invalid, unenforceable
27 and should be canceled. In addition, EMI is entitled to a declaration that Defendants' (purported)
28 common law trademark rights in the phrase, "ENTREPRENEUR OF THE YEAR," are non-

1 existent, invalid and unenforceable. Additionally and/or alternatively, EMI is entitled to a
2 declaration that its use of the phrases "Entrepreneur Magazine's 2008 Entrepreneur® OF THE
3 YEAR" and "Entrepreneur Magazine's 2008 Emerging Entrepreneur® OF THE YEAR" is, under
4 federal law and state common law: (a) a fair use; (b) a nominative use; (c) non-infringing; and/or
5 (d) an otherwise allowed use of Defendants' registered (and purported common law)
6 "Entrepreneur of the Year" mark.

7 **VII. PRAYER FOR RELIEF**

8 WHEREFORE, Plaintiff Entrepreneur Media, Inc. accordingly prays for judgment as
9 follows:

- 10 1. For a declaration that Defendants' claimed "Entrepreneur of the Year" trademark is
11 invalid and unenforceable, including without limitation as against EMI, and canceled;
- 12 2. For a declaration that Defendants' (purported) common law trademark rights in the
13 phrase, "ENTREPRENEUR OF THE YEAR," are non-existent, invalid and
14 unenforceable;
- 15 3. For a declaration that Plaintiff's use of the terms "Entrepreneur Magazine's 2008
16 Entrepreneur® OF THE YEAR" and "Entrepreneur Magazine's 2008 Emerging
17 Entrepreneur® OF THE YEAR" in connection with its contest and awards program for
18 successful entrepreneurs is, under federal law and state common law: (a) a fair use; (b) a
19 nominative use; (c) non-infringing; and/or (d) an otherwise allowed use of Defendants'
20 registered (and purported common law) "Entrepreneur of the Year" mark.;
- 21 4. For Plaintiff's attorneys' fees;
- 22 5. For Plaintiff's costs and disbursements in this action; and
- 23 6. For such other and further equitable and legal relief as the court shall find just and proper.

24 Dated: May 30, 2008

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

25
26 By: 

MICHAEL R. ADELE
Attorneys for Plaintiff
ENTREPRENEUR MEDIA, INC.

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DEMAND FOR JURY TRIAL

Plaintiff hereby requests a jury trial for all issues triable by jury including, but not limited to, those issues and claims set forth in any amended complaint or consolidated action.

Dated: May 30, 2008

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

By: 

MICHAEL R. ADELE
Attorneys for Plaintiff
ENTREPRENEUR MEDIA, INC.

EXHIBIT A

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May 1, 2008

F

VIA FEDERAL EXPRESS

Ms. Lisa Murray
Vice President of Marketing
Entrepreneur Magazine
2445 McCabe Way, Suite 400
Irvine, California 92614

Re: EYGN Limited- Conflict with Entrepreneur Magazine for
ENTREPRENEUR OF THE YEAR Award (Our Ref: EYGN USA TC-
08/06950).

Dear Ms. Murray:

We represent EYGN Limited, the owner of the trademark ENTREPRENEUR OF THE YEAR. The U.S. trademark registration, now incontestable, covers "conducting an annual awards ceremony commemorating the recipient's exceptional achievement in entrepreneurial business achievements." A copy of the registration printout is attached, from which you will see that first use commenced in 1986. The ENTREPRENEUR OF THE YEAR mark is licensed by EYGN Limited to member firms of the Ernst & Young global organization, including Ernst & Young LLP. Ernst & Young presents its annual ENTREPRENEUR OF THE YEAR award to the most successful and innovative entrepreneurial business leaders around the globe in over 135 cities in more than 50 countries worldwide.

You are well familiar with this program, since Ernst & Young has been in touch with Entrepreneur Magazine in different contexts regarding the mark ENTREPRENEUR MAGAZINE. For example, Ernst & Young provided a consent to registration of your mark in Russia and Taiwan. Our client also made changes to its publication to accommodate your rights in the ENTREPRENEUR trademark for magazines, bearing in mind our client's primary rights in the category of honoring exemplary entrepreneurship.

Ms. Lisa Murray
Entrepreneur Magazine
May 1, 2008
Page 2 of 2

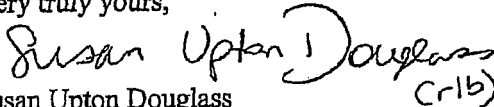
We have just learned that Entrepreneur Magazine has launched an award program called ENTREPRENEUR OF THE YEAR, in association with The UPS Store. We see from the press release at The UPS Store's website that the project was just launched on March 10, 2008, and that nominations will be accepted through June 30, 2008.

We have no doubt that members of the business community as well as the general public will assume that there is a connection between Ernst & Young's well-known and long-running program, done in conjunction with other sponsors, and the program promoted by Entrepreneur Magazine together with The UPS Store.

Your use of the identical mark ENTREPRENEUR OF THE YEAR for the same type of award violates our client's incontestable federal registration and trademark rights under Section 32(1) and 43(a) of the Lanham Act, as well as common law. We demand that you select a different name for your program to differentiate it from Ernst & Young's program. This change should be as soon as possible to mitigate any harm to Ernst & Young and EYGN Limited. Please let us know the new name for the program you have selected.

We must receive your written response indicating compliance with these demands not later than May 12, 2008. This letter is written without prejudice to the rights and remedies of EYGN Limited and all of the Ernst & Young affiliated firms.

Very truly yours,


Susan Upton Douglass (rlb)

SUD/rlb
Enclosure

cc: The UPS Store

Thank you for your request. Here are the latest results from the TARR web server.

This page was generated by the TARR system on 2008-05-01 16:49:27 ET

Serial Number: 73749392 Assignment Information Trademark Document Retrieval

Registration Number: 1587164

Mark (words only): ENTREPRENEUR OF THE YEAR

Standard Character claim: No

Current Status: This registration has been renewed.

Date of Status: 2000-02-11

Filing Date: 1988-08-31

Transformed into a National Application: No

Registration Date: 1990-03-13

Register: Principal

Law Office Assigned: (NOT AVAILABLE)

If you are the applicant or applicant's attorney and have questions about this file, please contact the Trademark Assistance Center at TrademarkAssistanceCenter@uspto.gov

Current Location: 900 -File Repository (Franconia)

Date In Location: 2002-05-07

LAST APPLICANT(S)/OWNER(S) OF RECORD

1. ERNST & YOUNG. U.S. LLP

Address:

ERNST & YOUNG. U.S. LLP
787 SEVENTH AVENUE
NEW YORK, NY 10019

United States

Legal Entity Type: LIMITED LIABILITY PARTNERSHIP

State or Country Where Organized: New York

GOODS AND/OR SERVICES

International Class: 041

Class Status: Active

CONDUCTING AN ANNUAL AWARDS CEREMONY COMMEMORATING THE RECIPIENT'S
EXCEPTIONAL ACHIEVEMENT IN ENTREPRENEURIAL BUSINESS ACHIEVEMENTS

Basis: 1(a)

First Use Date: 1986-02-00

First Use in Commerce Date: 1987-02-00

ADDITIONAL INFORMATION

Disclaimer: "ENTREPRENEUR"

MADRID PROTOCOL INFORMATION

(NOT AVAILABLE)

PROSECUTION HISTORY

NOTE: To view any document referenced below, click on the link to "Trademark Document Retrieval" shown near the top of this page.

2000-02-11 - First renewal 10 year

2000-02-11 - Section 9 granted/check record for Section 8

1999-10-27 - Combined Section 8 (10-year)/Section 9 filed

1996-06-21 - Section 8 (6-year) accepted & Section 15 acknowledged

1995-12-21 - Section 8 (6-year) and Section 15 Filed

1990-03-13 - Registered - Principal Register

1989-08-29 - Published for opposition

1989-07-29 - Notice of publication

1989-07-29 - Notice of publication

1989-07-28 - Notice of publication

1989-03-14 - Published for opposition

1989-02-10 - Notice of publication

1988-12-09 - Approved for Pub - Principal Register (Initial exam)

1988-11-21 - Communication received from applicant

1988-11-07 - Non-final action mailed

1988-10-14 - Assigned To Examiner

ATTORNEY/CORRESPONDENT INFORMATION

Attorney of Record

SUSON UPTON DOUGLASS

Correspondent

SUSAN UPTON DOUGLASS

FROSS, ZELNICK, LEHRMAN & ZISSU, P.C.

866 UNITED NATIONS PLAZA

NEW YORK, NY 10017

EXHIBIT B

Broberg, Randall

From: Susan Douglass [SDouglass@frosszelnick.com]
Sent: Friday, May 16, 2008 6:59 PM
To: Broberg, Randall
Cc: Rachel Barmack
Subject: ENTREPRENEUR OF THE YEAR - conflict with Entrepreneur Magazine (Our Ref: EYGN USA TC-08/06950; Your File No. 8888-925/OC844880.01)

Dear Mr. Broberg,

Receipt is acknowledged of your letter of May 8, 2008, which I have now had an opportunity to share with my client. We note that your client takes substantial effort in protecting its own trademarks; we are surprised at its disregard for the rights of our client, an internationally respected organization. We disagree with the points raised in your letter. What your client has done is misappropriate the federally registered and incontestable trademark ENTREPRENEUR OF THE YEAR for the precise services used by our client -- an award program to recognize successful emerging businesses.

You point to the situation with Ernst & Young having used the mark ENTREPRENEUR OF THE YEAR for a magazine. This situation is entirely different from that of your client. In our case, the mark ENTREPRENEUR OF THE YEAR (and not ENTREPRENEUR alone) was used for a magazine. In other words, Ernst & Young used its own registered trademark for collateral material promoting its ENTREPRENEUR OF THE YEAR award program. Your client, on the other hand, did not use its own trademark ENTREPRENEUR MAGAZINE, but rather, used Ernst & Young's registered trademark ENTREPRENEUR OF THE YEAR. This is unacceptable, and merely adding your client's house mark to our client's federally registered and incontestable trademark does not solve the problem.

We reiterate our client's demand that your client use a different designation for its award program. Your client has many alternatives -- perhaps something along the line of Entrepreneur Magazine's Outstanding Emerging Business Award, or Entrepreneur Magazine's Exceptional Entrepreneur Award, or Entrepreneur Magazine's Excellence in Entrepreneurship—the possibilities are endless. There is no reason for your client to use our client's exact trademark except to take advantage of the goodwill created by our client in the ENTREPRENEUR OF THE YEAR program, and merely tacking on its own house mark does not remedy the situation. Therefore, we ask that this situation be rectified.

Please let us hear from you not later than June 2, 2008.

Regards,
Susan

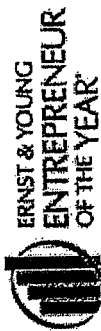
Susan Upton Douglass
Fross Zelnick Lehrman & Zissu
866 United Nations Plaza
New York, NY 10017
Tel: 212-813-5995
Fax: 212-813-5901

5/29/2008

Exhibit B, Page 6

The information contained in this email message may be privileged, confidential, and protected from disclosure. Any unauthorized use, printing, copying, disclosure or dissemination of this communication may be subject to legal restriction or sanction. If you think that you have received this email message in error, please reply to the sender.

EXHIBIT C



HALL OF FAME

Ernst & Young Entrepreneur Of The Year winners include some of the most recognizable names in business.

Welcome to the Ernst & Young Entrepreneur Of The Year Hall of Fame

The Ernst & Young Entrepreneur Of The Year® Hall of Fame is an elite corps of men and women who have been recognized for their exceptional entrepreneurial achievements.

In the 20 years that the Ernst & Young Entrepreneur Of The Year awards have honored entrepreneurial excellence in business, we have recognized more than 7,000 outstanding entrepreneurs for their vision, innovation, courage, and leadership in building and growing successful businesses—businesses that influence the way we live, the products and services we depend on, and the economic vibrancy of our local communities and global markets.

Find out more about these outstanding individuals. Search the Ernst & Young Entrepreneur Of The Year Hall of Fame by company name, member last name, region, or award year. See for yourself the entrepreneurial excellence we've been so honored to celebrate since 1988.

Visit the Hall Of Fame

The Ernst & Young Entrepreneur Of The Year Hall of Fame is located on the 23rd floor of the Ernst & Young U.S. headquarters office at 5 Times Square, New York. The physical Hall of Fame highlights the history of the Entrepreneur Of The Year program and many of the companies who have been honored with this distinction. Guests are welcome to visit the Hall Of Fame, Monday through Friday during the hours of 9 a.m. to 4 p.m. Proper identification will be required for access to the Hall of Fame.

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

NOTICE OF ASSIGNMENT TO UNITED STATES MAGISTRATE JUDGE FOR DISCOVERY

This case has been assigned to District Judge David O. Carter and the assigned discovery Magistrate Judge is Marc Goldman.

The case number on all documents filed with the Court should read as follows:

SACV08- 608 DOC (MLGx)

Pursuant to General Order 05-07 of the United States District Court for the Central District of California, the Magistrate Judge has been designated to hear discovery related motions.

All discovery related motions should be noticed on the calendar of the Magistrate Judge

=====

NOTICE TO COUNSEL

A copy of this notice must be served with the summons and complaint on all defendants (if a removal action is filed, a copy of this notice must be served on all plaintiffs).

Subsequent documents must be filed at the following location:

Western Division
312 N. Spring St., Rm. G-8
Los Angeles, CA 90012

Southern Division
411 West Fourth St., Rm. 1-053
Santa Ana, CA 92701-4516

Eastern Division
3470 Twelfth St., Rm. 134
Riverside, CA 92501

Failure to file at the proper location will result in your documents being returned to you.

Jeffrey R. Patterson (Bar No. 126148)
Michael R. Adele (Bar No. 138339)
ALLEN MATKINS LECK GAMBLE MALLORY
& NATSIS LLP
12348 High Bluff Drive, Suite 210
San Diego, CA 92101-3541

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

ENTERPRENEUR MEDIA, INC.

PLAINTIFF(S)

v.
EYGN LIMITED; ERNST & YOUNG LLP; and
ERNST & YOUNG ADVISORY INC.

DEFENDANT(S).

CASE NUMBER

SACV08-0608 DOC MLGx

SUMMONS

TO: DEFENDANT(S): EYGN Limited; Ernst & Young LLP; Ernst & Young Advisory Inc.

A lawsuit has been filed against you.

Within 20 days after service of this summons on you (not counting the day you received it), you must serve on the plaintiff an answer to the attached complaint amended complaint counterclaim cross-claim or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff's attorney, Michael R. Adele, whose address is 12348 High Bluff Drive, Suite 210, San Diego, CA 92130. If you fail to do so, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

Clerk, U.S. District Court

Dated: JUN - 2 2008

By: NATALIE LONGORIA



[Use 60 days if the defendant is the United States or a United States agency, or is an officer or employee of the United States. Allowed 60 days by Rule 12(a)(3)].

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

I (a) PLAINTIFFS (Check box if you are representing yourself <input type="checkbox"/>) ENTREPRENEUR MEDIA, INC.	DEFENDANTS EYGN LIMITED; ERNST & YOUNG LLP; and ERNST & YOUNG ADVISORY INC.
(b) Attorneys (Firm Name, Address and Telephone Number. If you are representing yourself, provide same.) Jeffrey R. Patterson (Bar No. 126148); Michael R. Adele (Bar No. 138339) ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP 12348 High Bluff Drive, Suite 210, San Diego, CA 92130	Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an X in one box only.) <input type="checkbox"/> 1 U.S. Government Plaintiff <input checked="" type="checkbox"/> 3 Federal Question (U.S. Government Not a Party) <input type="checkbox"/> 2 U.S. Government Defendant <input 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></td> <td align="center">PTF</td> <td align="center">DEF</td> <td></td> <td align="center">PTF</td> <td 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 type="checkbox"/> 4</td> </tr> <tr> <td>Citizen of Another State</td> <td align="center"><input 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 type="checkbox"/> 4	Citizen of Another State	<input 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																				
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 type="checkbox"/> 4																				
Citizen of Another State	<input 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																				

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:** \$ _____

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.)

15 U.S.C. section 1121(a) (federal trademark); 28 U.S.C. section 2201 (Declaratory Judgment Act)

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

<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce/ICC Rates/etc. <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Act <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Info. Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes	<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loan (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Fed. Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury-Med Malpractice <input type="checkbox"/> 365 Personal Injury-Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus-Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability GENERAL <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 INVESTMENT <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 American with Disabilities - Employment <input type="checkbox"/> 446 American with Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	SOME <input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus/Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition FOREIGN <input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs <input type="checkbox"/> 660 Occupational Safety /Health <input type="checkbox"/> 690 Other	<input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input checked="" type="checkbox"/> 840 Trademark <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS-Third Party 26 USC 7609
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SACV08-0608

FOR OFFICE USE ONLY: Case Number: _____

AFTER COMPLETING THE FRONT SIDE OF FORM CV-71, COMPLETE THE INFORMATION REQUESTED BELOW.

**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): _____

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
Orange	

(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
	EYGN Limited: Bahamas Ernst & Young LLP: New York Ernst & Young Advisory Inc.: Canada

(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
Orange	

* 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): *Melinda P. [Signature]* Date 5/30/2008

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))