1	UNITED STATES DISTRICT COURT	
2	FOR THE EASTERN DISTRICT OF CALIFORNIA	
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6	THOMAS L. ANDERSON,	1:09-cv-01446 OWW DLB (related case: 1:10-cv-02195)
7	Plaintiff,	
8	v.	ORDER GRANTING IN PART AND DENYING IN PART PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT
9	STRAUSS NEIBAUER & ANDERSON APC	(DOC. 19)
10	PROFIT SHARING 401(K) PLAN; DOUGLAS L. NEIBAUER; STRAUSS	(DOC: 19)
11	NEIBAUER, A PROFESSIONAL CORPORATION; TOTAL BENEFIT	
12	SERVICES, INC.,	
13	Defendants.	
14	STRAUSS NEIBAUER,	1:10-cv-02195 OWW DLB
15	Plaintiff,	
16	v.	
17	WYOMAG I ANDERGON and LIRRI	
18	THOMAS L. ANDERSON and LYNN ANDERSON,	
19	Defendants.	
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21	On December 1, 2010, Plaintiff Thomas L. Anderson's motion	
22	for summary judgment was heard. After considering Plaintiff's	
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24	motion and cited authority, declarations, exhibits and	
25	Defendants' opposition, and after the issuance of the memorandum	
26	decision on December 6, 2010,	
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## IT IS HEREBY ORDERED:

- 1. Plaintiff's motion for summary judgment on his claim for pension plan benefits is GRANTED as to Plaintiff's account balance in the Strauss Neibauer & Anderson Profit Sharing 401(k) Plan (the "Plan"), minus (a) employer contributions made for Plaintiff to the Plan during 2004, 2005, and 2006 and (b) the outstanding balance of Plaintiff's Plan loan. The exact amount of employer contributions and balance of Plaintiff's Plan loan are in dispute and subject to proof of amount at trial. Distribution will be made at the time of entry of final judgment.
- 2. Plaintiff's motion for summary judgment on his claim for pension plan benefits is DENIED without prejudice as to Defendant Strauss Neibauer's employer contributions made for Plaintiff to the Plan during 2004, 2005, and 2006, for the reasons set forth in the memorandum decision. The issues of the application of the "mistake of fact" doctrine under ERISA § 403(c), 29 U.S.C. § 1103(c), and the reasonableness of the Plan administrator's denial of benefits will be decided at trial.
- 3. Plaintiff's motion for summary judgment for breach of fiduciary duty is DENIED without prejudice for the reasons set forth in the memorandum decision. This claim will be decided at trial.

4. Plaintiff's motion for summary judgment for attorneys' fees and costs is DENIED without prejudice for the reasons set forth in the memorandum decision. This claim will be decided during trial or on motion after trial. IT IS SO ORDERED. Dated: December 27, 2010 /s/ OLIVER W. WANGER United States District Judge