



**United States District Court**  
**SOUTHERN DISTRICT OF CALIFORNIA**

DAVID HILDES, Individually and as  
Trustee of the DAVID AND  
KATHLEEN HILDES 1999  
CHARITABLE REMAINDER  
UNITRUST DATED JUNE 25, 1999. **+** **Plaintiff,**  
**V.**  
ARTHUR ANDERSEN LLP; et al.,  
  
**Defendant.**

**Civil Action No.** 08CV0008-BEN-RBB

**JUDGMENT IN A CIVIL CASE**

**Decision by Court.** This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS HEREBY ORDERED AND ADJUDGED:

Whether equitable or statutory tolling, American Pipe tolling may not be extended to Section 13's statute of repose. Accordingly, Hildes' Section 11 claim is barred by the three-year statute of repose. Defendants' motion to dismiss is GRANTED. As this is Hildes' only remaining claim, this action is DISMISSED with prejudice.

**Date:** 5/26/15

**CLERK OF COURT**  
**JOHN MORRILL, Clerk of Court**  
By: s/ K. Martin-Brown

K. Martin-Brown, Deputy