No. 21-441

In the Supreme Court of the United States

ALFRED H. SIEGEL, TRUSTEE OF THE CIRCUIT CITY STORES, INC. LIQUIDATING TRUST,

Petitioner,

v.

JOHN P. FITZGERALD, III, ACTING UNITED STATES TRUSTEE FOR REGION 4,

Respondent.

ON WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

BRIEF OF *AMICUS CURIAE* THE CHAMBER OF COMMERCE OF THE UNITED STATES OF AMERICA IN SUPPORT OF PETITIONER

Paul Lettow
Janet Galeria
U.S. CHAMBER LITIGATION CENTER
1615 H Street, NW
Washington, DC 20062
(202) 463-5337

Steven P. Lehotsky
Counsel of Record
LEHOTSKY KELLER LLP
200 Massachusetts Ave. NW
Washington, DC 20001
(512) 693-8350
steve@lehotskykeller.com

Michael C. Cotton
LEHOTSKY KELLER LLP
919 Congress Ave
Austin, TX 78701
michael@lehotskykeller.com

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INTEREST OF *AMICUS CURIAE*

The Chamber of Commerce of the United States of America is the world's largest business federation.[1] It represents approximately 300,000 direct members and indirectly represents the interests of more than three million companies and professional organizations of every size, in every industry sector, and from every region of the country. An important function of the Chamber is to represent the interests of its members in matters before Congress, the Executive Branch, and the courts. To that end, the Chamber regularly files amicus briefs in cases, like this one, that raise issues of concern to the nation's business community.

The Chamber has a strong interest in this case, as Chapter 11 plays a vital role in the health of the nation's economy and business community. Businesses across industries are routinely involved in bankruptcies, and whether as debtors or creditors, they depend on uniform bankruptcy laws consistently applied. When Congress fails in its constitutional duty to create uniform bankruptcy laws, it harms both debtors and creditors, and debtors here should be given an appropriate remedy—a refund of excessive fees.

SUMMARY OF ARGUMENT

American businesses depend on the uniformity of Chapter 11 of the U.S. Bankruptcy Code, which enables failing businesses to be reorganized into once-again

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[1] Pursuant to this Court's Rule 37.6, *amicus curiae* affirms that no counsel for a party authored this brief in whole or in part or made a monetary contribution intended to fund the preparation or submission of this brief, and that no person other than *amicus curiae*, its members, and its counsel made such a monetary contribution. Counsel of record for all parties have consented to its filing. See this Court's Rule 37.3.

successful companies. Chapter 11 "create[s] value for business's creditors, workers, investors, and communities." Elizabeth Warren & Jay L. Westbrook, *The Success of Chapter 11: A Challenge to the Critics*, 107 Mich. L. Rev. 603 (2009). But for debtors and creditors to manage their affairs efficiently and predictably in bankruptcy proceedings, uniform laws must be put in place that treat businesses fairly and equally.

Congress has chosen to divide the nation's bankruptcy courts into two distinct categories: Bankruptcy Administrator districts ("Administrator districts") and U.S. Trustee districts ("Trustee districts"). And pursuant to the Bankruptcy Judgeship Act of 2017, debtors in those two systems must sometimes pay radically different fees. This disparate treatment violates the Bankruptcy Clause of the U.S. Constitution, which requires bankruptcy laws to be "uniform." U.S. CONST. ART. I, § 8, Cl. 4. Yet the Government contends that even if the Bankruptcy Judgeship Act of 2017 is unconstitutional, the petitioner here is not entitled to a refund of the Government's collection of unconstitutional fees. In fashioning a remedy, the Government argues that the Court can either "level up" or "level down." And here, according to the Government, the Court should offer no relief whatsoever, making its ruling a purely prospective declaratory ruling—even though such a declaration would not equalize the treatment of current Chapter 11 debtors in Trustee and Administrator districts. The Government's proposed remedy would be wrong as a matter of law and would leave debtors with no relief for excessive, non-uniform fees that violate the Bankruptcy Clause of the Constitution.

The Government's proposed declaratory remedy is not acceptable under this Court's precedents, because forward-looking declaratory relief is not an appropriate level-down remedy for a *past* constitutional violation that caused monetary harm. That type of violation requires

backward-looking relief. But here, a backward-looking level-down remedy would sow utter chaos into America's bankruptcy courts. That's because an appropriate level-down remedy would entail *retroactively* increasing fees on non-parties—Chapter 11 debtors in Administrator districts—many of whose cases are now permanently closed. Reopening closed cases to collect enormous fees from debtors (and potentially creditors) would be wildly impractical, if not impossible. It would introduce confusion and disorder into bankruptcy courts in Administrator districts—affecting debtors and creditors alike—*and* leave debtors in Trustee districts, like petitioner here, with no relief from the Government's unconstitutional fees.

The only logical, workable, and constitutionally permissible remedy is the simple and elegant solution of the district court here: petitioner should be charged fees under the fee statute in place before the Bankruptcy Judgeship Act of 2017—rather than under the unconstitutional fee structure introduced in the Bankruptcy Judgeship Act—and petitioner should be issued a refund for the difference.

ARGUMENT

THE APPROPRIATE REMEDY IS A FULL REFUND OF ALL UNCONSTITUTIONAL FEES

A. There is no workable, constitutionally permissible level-down remedy available here.

If the Bankruptcy Judgeship Act of 2017 violates the Bankruptcy Clause of the Constitution, and it does, then petitioner should receive a refund of any unconstitutionally assessed fees. The Government contends, however, that petitioner should not get a refund because the Court, in choosing a remedy, must "seek to determine what 'Congress would have intended' in light of

the Court's constitutional holding." Respondent's Br. at 19 (quoting *United States v. Booker*, 543 U.S. 220, 246 (2005)). And the constitutional violation can be cured "by either 'leveling up' or 'leveling down.'" Respondent's Br. at 19 (quoting *Comptroller of the Treas. v. Wynne*, 575 U.S. 542, 569 (2015)). According to the Government, Congress would opt for leveling down with mere "declaratory relief." *Ibid.*

It's true that "courts may attempt, within the bounds of their institutional competence, to implement what the legislature would have willed had it been apprised of the constitutional infirmity." *Levin v. Commerce Energy, Inc.*, 560 U.S. 413, 427 (2010). But the remedies on the table for the hypothetical Congress to consider must be *actual* remedies, and they must comport with the Constitution. Here, declaratory relief alone would not be a constitutionally permissible remedy (whether level up or level down) for Congress to entertain, were it to have its pick of possible remedies.

Whether Congress would level up or level down, the end result must *equalize* fees paid by petitioner with those of similarly situated debtors in Administrator districts. Forward-looking declaratory relief is not an appropriate remedy for constitutional violations that occurred in the past and resulted in past economic harm. *See McKesson Corp. v. Div. of Alcoholic Beverages & Tobacco, Dep't of Bus. Regulation of Fla.*, 496 U.S. 18, 22 (1990). Here, because the unequal treatment arose in the past and resulted in past financial harm, leveling down would not mean merely declaring the 2017 Act unconstitutional. In this case, that forward-looking relief would do nothing to equalize treatment of debtors across Trustee and Administrator districts. Instead, leveling down would entail retrospectively *raising fees* in Administrator districts, during the relevant timeframe, to meet those of Trustee districts during the same timeframe—a

disastrous course of action that the Government is unwilling to suggest.

For example, in *McKesson*, the Florida Supreme Court had found that Florida's liquor excise tax violated the Commerce Clause of the U.S. Constitution, yet the Florida Supreme Court merely enjoined the State from giving effect to its unconstitutional tax preferences in the future—all while denying the petitioner a tax refund or any other relief for the taxes it had already paid. *Ibid.* This Court reversed, holding that "the Due Process Clause requires the State to afford taxpayers a meaningful opportunity to secure postpayment relief for taxes already paid pursuant to a tax scheme ultimately found unconstitutional." *Ibid.* The State's prospective injunctive relief was not a constitutionally permissible remedy because it did not address the harm actually suffered by the petitioner in the form of unlawfully collected taxes. The Due Process Clause of the Fourteenth Amendment obligated "the State to provide meaningful *backward-looking relief* to rectify any unconstitutional deprivation." *Id.* at 31 (emphasis added); *see also Harper v. Va. Dep't of Taxation*, 509 U.S. 86, 101 (1993) (same).

This Court in *McKesson* noted that the State could provide backward-looking relief and cure the constitutional violation in two ways: (1) the State could issue a tax refund to the petitioner, or (2) "to the extent consistent with other constitutional restrictions, the State may assess and collect back taxes from petitioner's competitors who benefited from the rate reductions during the contested tax period, calibrating the retroactive assessment to create *in hindsight* a nondiscriminatory scheme." *McKesson*, 496 U.S. at 40 (emphasis added); *see also Iowa-Des Moines Nat. Bank v. Bennett*, 284 U.S. 239, 247 (1931) (same); *Harper*, 509 U.S. at 101 (same). In other words, whether the State leveled

up or leveled down, the result had to equalize the petitioner's tax burden with that of its competitors. Mere declaratory relief is *never* enough to remedy an economic deprivation. This Court has consistently held that "a denial by a state court of a recovery of taxes enacted in violation of the laws or Constitution of the United States by compulsion is itself a contravention of the Fourteenth Amendment." *Reich v. Collins*, 513 U.S. 106, 109 (1994) (internal quotation marks omitted).

Indeed, the Government's suggested remedy is even more meaningless here than it would have been in *McKesson*. The disparate fee structures between Administrator and Trustee districts have already been equalized moving forward. The Judicial Conference raised fees in Administrator districts to match those in Trustee districts for all cases filed on or after October 1, 2018. Report of the Proceedings of the Judicial Conference of the United States 11-12 (Sept. 13, 2018), https://tinyurl.com/2018-jud-conf-report. And Congress has since amended the fee statute to require the Judicial Conference to impose fees equal to those in Trustee districts. Bankruptcy Administration Improvement Act of 2020, Pub. L. No. 116-325, §3(d)(2), 134 Stat. 5088 (2021). So even without the Government's suggested remedy of a declaration, any new cases in Administrator and Trustee districts, opened on or after October 1, 2018, will incur equal fees.

Yet this does nothing to address cases like petitioner's, which began incurring increased fees during the nine-month period in which Administrator and Trustee districts charged unequal fees. The Government's proposed remedy is a hollow gesture. The petitioner was subject to a constitutional violation resulting in actual harm. That harm warrants an actual, real-world remedy—one that "calibrat[es]" the disparate fee structures "to create in hindsight a nondiscriminatory

scheme." *McKesson*, 496 U.S. at 40.

The Government does not bother to cite a single case that supports a mere declaratory ruling to remedy an economic injury. Instead, it simply argues that this Court must look to the intent of Congress in any attempts to fix the problem. And Congress would have no interest in refunding fees, the Government argues, since "Congress enacted the 2017 amendment because of a looming shortfall in the UST Fund that threatened to impose substantial financial impacts upon taxpayers." Respondent's Br. at 19. In other words, the Government argues that Congress would not provide a proper remedy here because it would be expensive and inconvenient. But "[t]he fact that a given law or procedure is efficient, convenient, and useful in facilitating functions of government, standing alone, will not save it if it is contrary to the Constitution." *Stern v. Marshall*, 564 U.S. 462, 501 (2011) (internal quotation marks omitted). In the hypothetical reality in which the Court contemplates Congress's likely remedial preferences, Congress is only permitted lawful options that comport with this Court's remedial jurisprudence in constitutional cases. It's not enough that Congress, all things being equal, would prefer to spend less money to fix the problem. So here, mere forward-looking declaratory relief would not be an option for Congress to consider. And the Government cites no authority that suggests otherwise.

The Government appears to have advanced its remedial argument (that mere prospective declaratory relief is the appropriate remedy) in many of the courts that have heard constitutional challenges to the Bankruptcy Judgeship Act of 2017. To date, no court has accepted the Government's position on the remedial question. Every court that has held the 2017 Act unconstitutional has awarded the debtors the relief that petitioner asks for here—a refund. *In re Clinton Nurseries, Inc.*, 998 F.3d

56 (2d Cir. 2021); *In re John Q. Hammons Fall 2006, LLC*, 15 F.4th 1011, 1026 (10th Cir. 2021); *USA Sales, Inc. v. Office of U.S. Tr.*, No. 19-2133, 532 F.Supp.3d 921 (C.D. Cal. 2021); *In re Life Partners Holdings, Inc.*, 606 B.R. 277, 286 (Bankr. N.D. Tex. 2019); *In re Buffets, LLC*, 597 B.R. 588, 597 (Bankr. W.D. Tex. 2019), *rev'd*, 979 F.3d 366 (5th Cir. 2020). Judge Clement, dissenting in the Fifth Circuit, would have likewise ordered a refund. *Matter of Buffets, L.L.C.*, 979 F.3d 366, 384 (5th Cir. 2020) (Clement, J., concurring in part and dissenting in part).[2] No court has given credit to the Government's remedial argument because it is completely baseless and plainly contrary to this Court's precedents.[3]

Declaratory relief would not constitute an appropriate level-down remedy in this context. An actual level-down remedy would mean retroactively raising the fees of

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[2] In his dissent below, Judge Quattlebaum did not discuss the issue of the appropriate remedy. *In re Circuit City Stores, Inc.*, 996 F.3d 156, 169-175 (4th Cir. 2021) (Quattlebaum, J. concurring in part and dissenting in part).

[3] While it is true that no court has given credence to the Government's remedial theory, Judge Brasher, in his concurring opinion in *In re Mosaic Mgmt. Grp., Inc.*, did reject the remedial theory advanced by petitioner here. 22 F.4th 1291, 1330 (11th Cir. 2022) (Brasher, J., concurring). Judge Brasher reasoned that Congress would not have wanted to issue a refund in these circumstances, because Congress demonstrated a "manifest intent to raise fees in all districts." *Ibid.* Judge Brasher, however, did not embrace the Government's position that mere declaratory relief was sufficient to cure the constitutional infirmity. Instead, he argued that the appropriate remedy (one challengers in that case did not pursue) would be for the Judicial Conference to apply the higher fee in Administrator districts. *Ibid.* For reasons explained above, Congress would not choose this fraught remedial path. And the Government recognizes this, which is why the Government does not even brief this remedy as an alternative theory of relief.

debtors in Administrator districts, for the relevant time period, to those of debtors in Trustee districts, in order to create, "in hindsight a nondiscriminatory scheme." Yet, for reasons explained below, Congress would never choose this disastrous path. Given the choice to retroactively equalize fees by leveling up or leveling down, Congress would level up.

Leveling down, to the extent it is even practically achievable, would sow utter chaos in bankruptcy courts, cause enormous harm to debtors and creditors, and entangle the federal government in years of costly litigation. That's because leveling down would entail reopening hundreds of closed Chapter 11 cases and imposing new, substantially increased fees on those former debtors' estates. Many of those bankruptcies will have since failed, the cases either having been converted to Chapter 7 or simply dismissed altogether. Even for the cases that remain open, collecting increased fees going back to 2017 would be an administrative nightmare, besot with lengthy and contentious litigation.

The debtors and creditors in this scenario, whose cases remain open, would have long devised a reorganization plan. That plan would certainly have taken into account the expected fees to be paid to the Administrator from the debtor's estate. And money from the debtor's estate would have long gone to creditors, as well as lawyers, financial advisors, restructuring consultants, and in some cases investment bankers. All of these players would have relied on the known Administrator's fees, which factored into the feasibility of the reorganization plan. Going back in time to *recharge* fees at an increase of over 800% after such a plan is in place (and debtors have been making payments for years) would throw these bankruptcies into utter disarray, potentially derailing successful Chapter 11 reorganizations into Chapter 7 liquidations—harming not only debtors and creditors, but the workers and

communities that these businesses serve.

It would likely be impossible in many cases to recoup such fees from debtors' estates. And it would instigate endless litigation. Here, several parties originally mounted due process challenges to the 2017 Amendment on retroactivity grounds because the 2017 Amendment imposed radical fee increases after debtors' plans were already in place. None of those challenges prevailed in any of the courts of appeals that considered the issue. *In re John Q. Hammons Fall2006*, 15 F.4th at 1020; *In re Circuit City Stores, Inc.*, 996 F.3d 156, 169 (4th Cir. 2021); *Matter of Buffets*, 979 F.3d at 375. But retroactively raising fees in order to equalize treatment of debtors across Trustee and Administrator districts would be a very different matter; it would require raising fees that *have already been paid*—and at much lower rates.

Congress would never choose such a remedy. If Congress were apprised of the constitutional infirmity of the Bankruptcy Judgeship Act of 2017, Congress would choose the only reasonable path and level up by simply refunding the constitutionally impermissible portion of petitioner's fees. In fact, this question isn't purely hypothetical. When Congress amended Section 1930(a)(7) in 2021, in an attempt to fix this very problem, Congress made the fee change *prospective* only. Pub. L. No. 116-325, *supra*, §3(e). Congress demonstrated that it had absolutely no appetite for the administrative and legal obstacles that lie along the path of retroactive fee increases.

In sum, prospective declaratory relief is not a constitutionally permissible level-down remedy. And the available level-down remedy of retroactively increasing fees in Administrator districts would be so wildly impractical (and likely unconstitutional) that the Government does not even mention it. Leveling down may

also be the far more expensive option, as the federal government would be thrown into copious lawsuits with aggrieved debtors and creditors, all while chasing down fees from former debtors, currently bankrupt debtors, creditors, and lawyers and other service providers who were paid out of the debtor's estate. Simply put, leveling down is not an option.

B. The appropriate remedy is a level-up refund of unconstitutional fees.

The only viable remedial path is a level-up refund of unconstitutional fees. Indeed, although the Court should not "use its remedial powers to circumvent the intent of the legislature," *Califano v. Westcott*, 443 U.S. 76, 94 (1979) (Powell, J., concurring in part and dissenting in part), this Court has historically given an overt preference to level-up remedies. *Sessions* v. *Morales-Santana*, 137 S. Ct. 1678, 1700 (2017) ("Ordinarily, we have reiterated, 'extension, rather than nullification, is the proper course.'"); *Heckler v. Mathews*, 465 U.S. 728, 739 n.5 (1984) (same); *Califano*, 443 U.S. at 82 (same).

In the context of discriminatory taxation (which is much more analogous to the dispute at hand than the Government's equal protection sex-discrimination cases), this preference for leveling up is even more pronounced. *Bennett*, 284 U.S. at 247. In *Bennett*, like here, the "right invoked [was] that to equal treatment." *Ibid.* Yet the Court stressed that it was "not material" that equal treatment could be achieved "if either their competitors' taxes are increased or their own reduced" because "it [was] well settled that a taxpayer who has been subjected to discriminatory taxation through the favoring of others in violation of federal law cannot be required himself to assume the burden of seeking an increase of the taxes

which others should have paid." *Ibid.*[4] This Court has held that the same principle applies when a State violates the Fourteenth Amendment in assessing property values. *Allegheny Pittsburgh Coal Co. v. Cty. Com'n of Webster Cty., W. Va.*, 488 U.S. 336, 346 (1989) ("A taxpayer in this situation may not be remitted by the State to the remedy of seeking to have the assessments of the undervalued property raised.").

Leveling up has also been the Court's clear preference when federal financial assistance benefits are at stake—another context where the unequal treatment results in economic harm, and the appropriate remedy is monetary in nature. *Morales-Santana*, 137 S. Ct. at 1699 (noting that federal financial benefits cases "illustrat[e]" that "[o]rdinarily" leveling up "is the proper course.") (citing *Califano v. Goldfarb*, 430 U.S. 199, 202-204, 213-217 (1977) (survivors' benefits); *Jimenez v. Weinberger*, 417 U.S. 628, 630-631, and n.2, 637-638 (1974) (disability benefits); *Dep't of Agric. V. Moreno*, 413 U.S. 528, 529-530 (1973) (food stamps); and *Frontiero v. Richardson*, 411 U.S. 677, 678-79, and n.2, 691 (1973) (military spousal benefits)).

Moreover, leveling up is the right course because courts generally choose remedies that "create incentives to raise [constitutional] challenges." *Lucia v. SEC*, 138 S. Ct. 2044, 2055 n.5 (2018) (cleaned up). Yet here, the incentive that the Government's remedial theory offers for a successful constitutional challenge is literally nothing,

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[4] Justice Harlan, concurring in *Welsh v. United States*, noted that this preference for leveling up in *Bennett* was "[b]ased on the impracticality" of the only level-down remedy available. 398 U.S. 333, 362 n.15 (1970) (Harlan, J., concurring). Yet in the context here of disparate fees in bankruptcy proceedings, a level-down remedy is significantly more impractical: the bankrupt entity may no longer exist, and even if it does, it may no longer be under the supervision of the bankruptcy court.

unless challengers are meant to be cheered by the fact that the federal government can save money by ignoring the problem all together.

The Government's own cases highlight the inappropriateness of level-down relief (and of prospective declaratory relief) in this context. Consider *Morales-Santana*. There, the respondent challenged, on equal protection grounds, the Immigration and Nationality Act, which provides a framework for obtaining U.S. citizenship for a child born abroad, when only one parent is a U.S. citizen. *Morales-Santana*, 137 S. Ct. at 1686. The Act required the U.S.-citizen parent to have ten years of physical presence in the United States prior to the child's birth, but Congress created an exception for unwed U.S.-citizen mothers, whose citizenship could be transmitted to the child if the mother had lived in the United States for only one year before the child's birth. The remedy that Morales-Santana sought was U.S. citizenship. But the Court emphasized that the equal protection violation could be cured by leveling down, that is removing the exception granted to unwed mothers and imposing the general 10-year-presence rule on all parents. *Id.* at 1698.

This Court noted that, "[a]lthough the preferred rule in the typical case is to extend favorable treatment, *this is hardly the typical case*." *Id. at* 1701 (emphasis added) (citation omitted). *Morales-Santana* was not "typical," because leveling up would have turned "special treatment"—the statutory exception for unwed mothers—into "the general rule, no longer an exception." *Ibid.* The Court emphasized that it must consider whether the legislature would have struck the exception and applied the general rule to all or "broadened the exception to cure the equal protection violation." *Id.* at 1700. The Court chose the former because Congress would have done the same.

But the case at hand involves no general rule and no exception. There is no favored class that is excused from the rules that everyone else must follow. The Trustee program is substantially larger than the Administrator program, but the Administrator program does not create a carve-out for certain classes of debtors whereby special treatment is given. Congress has simply chosen—arbitrarily—two entirely separate programs. No remedy here would require that an exception be made the general rule. The petitioner merely asks that it pay the fees in place before the unconstitutional 2017 Act, making its fees equal to debtors in Administrator districts during the same period.

Moreover, unlike here, prospective injunctive relief made perfect sense in *Morales-Santana* because the respondent was asking for forward-looking relief. He wanted to become a U.S. citizen. The Court did not order the remedy that Morales-Santana wanted, but the remedy did correct the sex-based unequal treatment moving forward. Here, the Government's remedy would have absolutely no effect on the unequal treatment. And the Government cites no case in which this Court has ordered level-down relief to remedy an *economic* injury.[5]

In sum, the Bankruptcy Judgeship Act of 2017 caused enormous fees to be imposed on petitioner and other similarly situated debtors—significantly higher than fees for debtors in other parts of the country—in contravention

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[5] There have been several cases involving monetary harm in which this Court has declined to choose a remedy, as this Court typically defers to state courts on remedial questions that implicate state law. *Levin*, 560 U.S. at 427 (collecting cases). This may be true where this Court reviews state court judgments on the constitutionality of state tax measures. *See id.* But the case at hand does not implicate any state law or interest. And in each of those cases, a level-down option was at least theoretically viable. The same is not true here.

of the Bankruptcy Clause of the Constitution. The petitioner's rights were violated. Now, petitioner asks for relief.

The Government here suggests a paltry remedy that neither equalizes the treatment of debtors across Administrator and Trustee districts, nor repays petitioner for unconstitutionally collected fees. A proper remedy must retrospectively equalize treatment of similarly situated debtors. The only sensible, fair, and administratively feasible solution is to provide petitioner (and any other similarly situated debtors with standing) the remedy of a refund.

CONCLUSION

The judgment of the Court of Appeals should be reversed, and the case should be remanded for further proceedings consistent with the Court's opinion.

Respectfully submitted,

Paul Lettow
Janet Galeria
U.S. CHAMBER LITIGATION CENTER
1615 H Street, NW
Washington, DC 20062
(202) 463-5337

Steven P. Lehotsky
Counsel of Record
LEHOTSKY KELLER LLP
200 Massachusetts Ave. NW
Washington, DC 20001
(512) 693-8350
steve@lehotskykeller.com

Michael C. Cotton
LEHOTSKY KELLER LLP
919 Congress Ave
Austin, TX 78701
michael@lehotskykeller.com

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