

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA  
MIAMI DIVISION

Case No.: 05-22591-CIV-SEITZ

TIGERDIRECT, INC.,  
a Florida corporation, and  
SYSTEMAX, INC., also known  
as SYSTEMAX COMPUTERS, INC.,  
a Delaware corporation,

Plaintiffs,

vs.

MANHATTAN ASSOCIATES, INC.,  
A Georgia corporation,

Defendant.

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**AMENDED COMPLAINT**

TigerDirect, Inc. ("TigerDirect") and Systemax, Inc. ("Systemax")  
(collectively referred to as "Tiger") sue Manhattan Associates, Inc. ("Manhattan")  
and state:

1. This is an action for rescission, fraud, violation of Florida's Deceptive  
and Unfair Trade Practices Act ("FDUTPA"), and tortious interference.

**THE PARTIES**

2. TigerDirect is a Florida corporation with its principal place of business  
in Miami-Dade County, Florida. TigerDirect is a reseller of computer hardware,  
peripherals, software and related products to consumers and businesses.  
TigerDirect promotes and sells its products through its retail stores, its catalogs,

and over its website, [www.tigerdirect.com](http://www.tigerdirect.com). TigerDirect owns and operates a large warehouse/distribution center in Naperville, Illinois, that ships products to TigerDirect's business and consumer customers on the same day the products are ordered. Additionally, TigerDirect's distribution center ships inventory to replenish TigerDirect's retail stores. Depending upon the season and consumer demand, the Naperville distribution center has historically averaged well over 15,000 orders per day. For purposes of this Complaint, an "order" is a shipment leaving the warehouse. In fact, last year during the holiday season, while utilizing Tiger's then existing fifteen (15) year old warehouse shipping system, Tiger shipped approximately 25,000 orders per day for three consecutive weeks. Same-day, real-time shipping to Tiger's customers is and was a critical, fundamental aspect of TigerDirect's business.

3. Systemax is a Delaware corporation with a principal place of business in Port Washington, New York. Systemax operates under and adopted the name Systemax Computers, Inc. for use in the State of Florida. Systemax is TigerDirect's parent company. Systemax often negotiates and enters into agreements with third parties for the benefit of its subsidiaries, including, but not limited to, TigerDirect.

4. Manhattan is a Georgia corporation with a principal place of business in Atlanta, Cobb County, Georgia. Manhattan is engaged in the business of providing "supply chain execution and optimization solutions." Manhattan touts itself as the "global leader" at developing and providing supply chain services, including warehouse management software.

## **JURISDICTION AND VENUE**

5. This Court possesses subject matter jurisdiction over this dispute pursuant to 28 U.S.C. § 1332(a). The parties are completely diverse and the amount in controversy exceed \$75,000, exclusive of interest and costs. Indeed, Manhattan has caused Tiger well over \$10,000,000 in damages.

6. This Court has personal jurisdiction over Manhattan pursuant to Fla. Stat. § 48.193(1). Manhattan either: (a) engaged in or conducted business in the State of Florida with Tiger; (b) committed tortious acts within the State of Florida against Tiger; (c) caused injury within this state by acts occurring outside this state while being engaged in solicitation of Tiger in this state; and/or (d) engaged in substantial, not isolated, activity within this state.

7. Manhattan has sufficient contacts with the State of Florida so that the exercise of jurisdiction in this case does not offend traditional notions of fair play and substantial justice. Manhattan solicited, contacted, transacted business with and negotiated by telephone, e-mail, and facsimile with officers and employees of Tiger from 2002 through 2005 in the State of Florida. In 2003, Bobby Collins, a Manhattan employee, traveled to Tampa, Florida, to show Tiger employees Manhattan's AS-400 system at Home Shopping Network, Inc. In 2004, a team of Manhattan employees traveled to and spent three or four days in Miami, Florida, discussing implementation of Manhattan's warehouse management system with Tiger's officers and employees. Such contacts with the State of Florida were not isolated and it was foreseeable to Manhattan that it could be hailed into court in the State of Florida.

8. Pursuant to 28 U.S.C. § 1391(a)(2), venue is appropriate in this Court because a substantial part of the events or omissions giving rise to the claim occurred in Miami- Dade County, Florida.

9. Pursuant to 28 U.S.C. § 1391(a)(1), (c), venue is also appropriate in this Court because Manhattan resides in this district because personal jurisdiction in this district exists over Manhattan at the time this case commenced.

### **BACKGROUND**

10. Since approximately 2001, Tiger's business has been growing in excess of twenty-five (25%) percent per year. Notwithstanding its age, Tiger's then existing shipping system allowed Tiger to process as many as 25,000 orders per day; however, Tiger's management knew they would need a more sophisticated warehouse management system to support Tiger's expansion and to increase the accuracy and efficiency of Tiger's warehouse operations. Tiger received multiple bids for a more robust and sophisticated warehouse management system from companies that specialized in providing warehouse management systems.

11. From 2002 through September 2003, Manhattan approached Tiger touting Manhattan's ability to provide state of the art warehouse management expertise and software for TigerDirect's distribution product center located in Naperville, Illinois. In 2002-2003, officers and employees of Tiger (including Gilbert Fiorentino, Joseph Dunne, and Todd Lee) had multiple telephone conferences, e-mail exchanges, and received facsimiles from Joel Dabbiere, Rusty Marsh, Bobby Collins, Kim Luginbill, and/or Tyler Townsend of Manhattan, relating to Tiger's purchase of a Manhattan warehouse system.

12. Collins is or was, at all relevant time periods, the Vice President Mid Market for Manhattan. Marsh is or was, at all relevant time periods, a Senior Director of Professional & Technical Services for Manhattan. Dabbieri is or was, at all relevant time periods, an Account Manager for Manhattan. Dabbieri was initially assigned to solicit Tiger. Luginbill is or was, at all relevant time periods, a Sales Manager of Manhattan, who was involved in the sale to Tiger of a Manhattan system. Townsend is or was, at all relevant time periods, a Project Manager for Manhattan. Townsend was the project manager for the implementation of the system that Tiger eventually purchased from Manhattan.

13. Marsh and Collins were responsible for and had the authority from Manhattan to: (a) review Tiger's facilities, business models, plans, and needs; (b) formulate a project plan for implementation of Manhattan's software at Tiger's Naperville facility; and (c) negotiate a contract with Systemax for a Manhattan warehouse management system for TigerDirect's Naperville distribution center. Manhattan, Marsh, and Collins have considerable experience and expertise in warehouse management and warehouse management software.

14. Initially, Dabbieri and later Marsh approached and discussed with Tiger implementation of Manhattan's AS-400 system at TigerDirect's Naperville, Illinois distribution center. In addition to many telephone calls, e-mail exchanges, and facsimiles, Marsh and Townsend met with employees of Tiger (including, but not limited to, Dunne and Lee) at TigerDirect's Naperville distribution center to review the center's physical layout and requirements. Additionally, employees of Tiger (including, but not limited to, Dunne and Lee) met in person with Collins in

Tampa, Florida, to visit Home Shopping Network, Inc.'s warehouse to see Manhattan's AS-400 system operate. Additionally, Marsh and others discussed at great length Tiger's business model, plans, and needs with Joe Dunne and other Tiger officers and employees at Tampa, Florida, at Miami, Florida, at Naperville, Illinois, and on the telephone.

15. Marsh and others at Manhattan knew Tiger's business model, plans, and needs. Further, Marsh and others at Manhattan knew that Tiger was relying upon Manhattan's superior knowledge and expertise in warehouse management and warehouse management software in quoting, designing, and eventually implementing a warehouse management system. More specifically, Marsh and others at Manhattan knew that Tiger needed to routinely handle more than 20,000 orders on a real-time, same-day, everyday basis. In other words, Marsh and others at Manhattan knew that Tiger needed a system that would process customer orders in a real-time fashion as they were made and ship Tiger's products to the customers on that same day. Further, Marsh and others at Manhattan knew that during the holiday season Tiger needed a system capable of shipping more than 20,000 orders on a real-time, same-day, everyday basis. Finally, Marsh and others at Manhattan also knew with Tiger's rapidly expanding business required a warehouse system that was scalable and capable of handling multiples of the then current demand of regularly shipping 20,000 orders per day.

#### **THE WMfW SYSTEM AND THE AGREEMENT**

16. Initially, Dabbieri and later Marsh told Tiger that Manhattan's AS-400 (an IBM industrial strength Minicomputer based) system would meet Tiger's

needs. Manhattan arranged for Tiger to speak with and visit sites using Manhattan's AS-400 system.

17. Later, Marsh became familiar with Manhattan's Warehouse Management for Microsoft Windows ("WMfW") system running on Intel based servers. On or about August 18, 2003, Marsh and Collins represented in a conference call to Fiorentino, Dunne, and Lee that they had been discussing with Tiger the wrong Manhattan product. Marsh and/or Collins further represented to Fiorentino, Dunne and Lee that Manhattan's Microsoft Windows based WMfW was better suited for Tiger's needs, business plan, and model at its Naperville distribution center. Marsh and/or Collins represented to Tiger that WMfW had all of Manhattan's AS-400's features and also came with additional enhancements and new features that customers valued. Marsh and/or Collins represented to Tiger that WMfW was faster and more efficient than Manhattan's AS-400 system.

18. Marsh and/or Collins also represented in that same conference call that WMfW: (a) was "leading edge" technology developed from scratch by Manhattan to work on a Microsoft SQL database platform; (b) was completely developed; (c) was "proven technology" that had been successfully tested and utilized by customers with similar business plans, models, and needs as Tiger's and could perform in a high-speed, real-time, same day warehouse environment; (d) could run Tiger's warehouse in a more efficient manner than Tiger's current warehouse management software; (e) was "scalable," "built for expansion & growth," "built for a high throughput" and "large volumes of transactions" that

would meet Tiger's goals and easily process 20,000 orders per day, scale to meet Tiger's future growth demand, and handle seasonal peaks.

19. Further, Marsh and/or Collins represented to Tiger that the entire cost to Tiger would not exceed \$300,000, including all incidental expenses, to have Manhattan install a fully functional and operational warehouse management system. In addition, Tiger purchased approximately \$600,000 in hardware and related equipment for the warehouse operation of WMfW and paid approximately \$100,000 to Manhattan for installation related services.

20. Marsh and/or Collins made all or some of the above representations multiple times in September 2003. Each of these representations was material in Tiger's decision to do business with Manhattan. Had Tiger known that any of Manhattan's representations were false, Tiger would not have done business with Manhattan, would have done business with another warehouse management software provider, or would not have switched from its previous shipping system.

21. On or about September 29, 2003, Manhattan provided a Software License, Service, Support and Enhancements Agreement (the "Agreement") for TigerDirect's Naperville distribution center.

22. On that same day, Manhattan also provided to TigerDirect a WM for Windows Implementation Services Statement of Work covering the implementation of WMfW at TigerDirect's Naperville distribution center. Manhattan also provided to TigerDirect an updated set of site visit notes that indicated that Manhattan would solve or resolve the current problems that existed with Tiger's existing

warehouse management system, including real-time replenishment. As reflected in these documents, TigerDirect was a third-party beneficiary to the Agreement.

23. On September 30, 2003, Systemax entered into the Agreement with Manhattan.

### **THE IMPLEMENTATION**

24. After execution of the Agreement, Marsh and/or Collins continued to repeat the representations contained in paragraphs 23 and 24 above to various officers and employees of Tiger, including, but not limited to, Fiorentino, Dunne, and Lee. In reliance on the continued statements of Marsh and/or Collins, Tiger agreed to install Manhattan's WMfW software at its Naperville distribution center replacing its existing functional system. The Agreement specified a March 2004 delivery. However, Tiger's operations were growing so rapidly that Manhattan agreed to extend the implementation timeframe, and Tiger agreed to pay Manhattan's incidental and travel costs associated with installation, which Tiger was not required to do in the Agreement.

25. In 2004, Manhattan sent some of its technical people to meet with Tiger's employees in Miami, Florida, to further discuss and plan Tiger's installation of WMfW.

26. On or about July 9, 2005, Tiger and Manhattan installed WMfW at TigerDirect's Naperville distribution center.

27. Prior to the installation of WMfW, Tiger purchased new computer servers and other hardware whose capabilities exceeded what Manhattan specified was necessary to optimize WMfW's performance, contemplating scalability to meet

Tiger's future needs. Tiger paid Manhattan to install the hardware. Further, TigerDirect implemented every customization at its Naperville distribution center suggested by Manhattan at a significant expense to Tiger. Also prior to implementation, Manhattan came on site on at least four separate occasions for training and functionality tests of the WMfW system at TigerDirect's Naperville distribution center. Half day functionality tests were conducted to ensure the system features worked. During the first of these tests, certain problems and bugs were discovered. Manhattan programmers purportedly fixed these problems. With Manhattan's assurances that all functionality problems had been resolved, Tiger approved going live with WMfW. At all times, Tiger reasonably relied on Manhattan's self-touted expertise as a premier supplier of warehouse management solutions and software.

28. As soon as WMfW went live, it was apparent that it was seriously flawed and was not working as promised in a real time environment. The WMfW system suffered frequent breakdowns, made repeated mistakes, and was incapable of generating stock moves for the purposes of replenishing Tiger's inventory from which the WMfW system picked orders. Every effort by Manhattan to fix WMfW caused new "bugs" and increased WMfW's failures. Manhattan's implementation of the seriously defective WMfW has caused grievous damage to Tiger, including, but not limited to, lost sales and profits and a dramatic loss of employee, customer and vendor goodwill. Because of WMfW, Tiger fell behind more than 73,000 customer orders. Some customer orders were delayed multiple weeks, and other orders were completely lost. Additionally, WMfW lacks inventory integrity causing the

production of severely erroneous financial data. WMfW's inventory at the Naperville center after nearly seven weeks of operation was \$2,400,000 dollars off of the actual physical inventory present at TigerDirect's Naperville center.

29. Tiger believes Manhattan's WMfW software was not developed from scratch by Manhattan to work on a Microsoft SQL platform, but was instead merely ported from another version of the software. Such porting either caused or contributed to the flawed performance of the WMfW which Manhattan told Tiger was a robust, fully tested system, with code specifically written to optimize an SQL windows based performance. Marsh's and/or Collins's repeated representations on behalf of Manhattan to Tiger to the contrary were knowingly false when made. Tiger considered a "from the ground up" development of the software a material representation, and would not have contracted for installation of the system had they known all or parts of the software were "ported," meaning developed with shortcuts that impair performance.

30. Further, WMfW was not and is not a completely developed software program, and it had not been tested, utilized, or implemented by customers similar to Tiger. Since the commencement the WMfW installation at Tiger's Naperville facility, Manhattan has deployed software developers, programmers, and engineers to develop additional code and enhancements to attempt to correct the massive and salient deficiencies in WMfW. These Manhattan employees have spent considerable amounts of time at TigerDirect's Naperville distribution center attempting, in a crisis environment, to write and modify code to enable WMfW to perform the most basic functions required for real time management of Tiger's inventory, which

should have been done before installation. Moreover, Manhattan was unable to fix WMfW. WMfW is unfixable with short term "patches" and "work arounds." Purported fixes resulted in other multiple break downs in WMfW. Manhattan's WMfW installed at TigerDirect's Naperville distribution center requires additional substantial and significant development before it will operate as promised to Tiger. Manhattan essentially utilized Tiger as an unknowing test site to facilitate the development of their commercial software. Tiger would never have entered into an Agreement with Manhattan and never have allowed Manhattan to implement an unfinished, untested product at the Naperville distribution center had Tiger known such facts.

31. On or about August 23, 2005, after six weeks of on site development and debugging the software, all the while crippling Tiger's operations because little product was being shipped, Peter Sinisgalli, Manhattan's President and Chief Executive Officer, contrary to earlier representations, admitted to Fiorentino that WMfW had never been utilized, tested, or implemented to provide real-time, same-day service on the scale that Tiger operates. When Marsh, Collins, and/or others at Manhattan had earlier told Tiger the opposite, Marsh, Collins and others knew they were lying to Tiger.

32. WMfW is and was incapable of processing 20,000 orders per day. Indeed, Bruce Eicher (Senior Vice President of Customer Relations for Manhattan), Marsh, and other employees of Manhattan admitted to Gilbert Fiorentino and employees of Tiger weeks into the installation that WMfW is incapable of processing

even 15,000 orders a day at Tiger's Naperville facility. Marsh's representations on behalf of Manhattan to Tiger to the contrary were knowingly false when made.

33. Nonetheless, Sinisgalli, Eicher, Marsh, and others at Manhattan continued making many of the above false representations to Fiorentino and others at Tiger during the implementation to induce Tiger to continue with the implementation for almost seven weeks causing Tiger to incur increasing damages. Indeed, upon information and belief, Manhattan is actually using implementation at TigerDirect's Naperville distribution center to develop the WMfW software with the intent of selling the finished product to its other customers.

34. Upon information and belief, Manhattan has engaged in such similar plans and schemes as those contained in this Complaint with other former clients in an attempt to drive up consulting and service fees associated with the installation, and this pattern appears to be Manhattan's regular and deceptive way of doing business.

35. Manhattan's misconduct detailed above was maliciously undertaken in a willful and wanton manner to do harm to Tiger for the benefit of Manhattan.

36. All conditions precedent to bringing this action have occurred or been waived.

37. As a result of Manhattan's misconduct, Tiger has been forced to hire Holland & Knight LLP and agreed to pay Holland & Knight LLP a reasonable fee for its services.

**COUNT I**  
**RESCISSION (FRAUD)**

38. Tiger realleges and reincorporates by reference paragraphs 1 through 36 above as though fully set forth herein.

39. Manhattan knowingly made false representations to Tiger with the intent that Tiger rely on Manhattan's misrepresentations.

40. Among other representations detailed more particularly above, Manhattan knowingly misled Tiger regarding the functionality and capabilities of WMfW with the intent that Tiger rely on Manhattan's misrepresentations.

41. Similarly, Manhattan knew that the WMfW product was unfinished and untested in an environment similar to TigerDirect's Naperville distribution center. Yet, Manhattan misrepresented to Tiger that the WMfW product was fully tested, the WMfW product was perfect for Tiger, the WMfW product would meet Tiger's needs, and the WMfW product was perfectly suited for Tiger's business environment.

42. Alternatively, if Manhattan did not know of the falsity of its representations, Manhattan should have known the falsity of its representations. Manhattan had superior knowledge about the facts and circumstances surrounding each representation.

43. In reasonable reliance upon Manhattan's misrepresentations, Tiger acted to its detriment and agreed to purchase products, services, customer support, and software enhancements from Manhattan and was fraudulently induced into entering into the Agreement. In reasonable reliance on Manhattan's

misrepresentations, Tiger acted to its detriment and purchased additional hardware and expended additional resources to assist Manhattan.

44. Tiger promptly and reasonably notified Manhattan that it wished to rescind the Agreement after learning of Manhattan's fraud.

45. Tiger has uninstalled Manhattan's software, dismissed Manhattan's employees, and reinstalled and is now operating under its former warehouse management software, and has otherwise ceased utilization of Manhattan's software, software license, services, or purported expertise.

46. Plaintiffs have no adequate remedy at law.

WHEREFORE, Tiger prays that this Court declare the Agreement rescinded, award Tiger its damages additional or incidental to its requested equitable relief, including, but not limited to, restoring Tiger to the position it would have been in but for Manhattan's fraud including but not limited to compensating Tiger for its lost business and efforts to restore its business, recovery of its expenditures for new hardware, punitive damages, pre and post-judgment interest, the costs incurred in bringing this action, and grant such other and further relief as may be just and appropriate.

**COUNT II**  
**FRAUDULENT MISREPRESENTATIONS**

47. Tiger realleges and reincorporates by reference paragraphs 1 through 36 above as though fully set forth herein.

48. During the implementation of WMfW after the Agreement had been entered, Manhattan knowingly made false representations to Tiger with the intent that Tiger would rely on Manhattan's misrepresentations.

49. Among other representations detailed more particularly above, Manhattan knowingly and repeatedly continued to mislead Tiger regarding the functionality and capabilities of WMfW with the intent that Tiger would rely on Manhattan's misrepresentations and continue implementation of WMfW and forbear from returning to its previous warehouse management system.

50. Similarly, Manhattan knew that the WMfW product was unfinished and untested in an environment similar to TigerDirect's Naperville distribution center. Yet, Manhattan continued to misrepresent to Tiger during implementation that the WMfW product was fully tested, the WMfW product would meet Tiger's needs, and the WMfW product was perfectly suited for Tiger's business environment with the intent that Tiger would rely on Manhattan's misrepresentations and continue implementation of WMfW and forbear from returning to its previous warehouse management system.

51. Tiger has been damaged by Manhattan's wrongful and fraudulent misrepresentations.

WHEREFORE, Tiger prays that this Court award them its damages, punitive damages, the costs incurred in bringing this action, pre-judgment and post-judgment interest, and grant such other and further relief as may be just and appropriate.

**COUNT III**  
**VIOLATION OF FLORIDA'S DECEPTIVE**  
**AND UNFAIR TRADE PRACTICES ACT**

52. Tiger realleges and reincorporates by reference paragraphs 1 through 37 above as though fully set forth herein.

53. Tiger and Manhattan were engaged in trade or commerce in Florida.

54. Manhattan, among other things, repeatedly and intentionally misrepresented and deceived Tiger as to the capabilities and the completeness of WMfW.

55. The above actions were taken by Manhattan with the intent that Tiger rely on the deceptions, concealment, misrepresentations, fraud, and omissions.

56. Manhattan's actions constitute unfair or deceptive acts or practices or unconscionable acts or practices in violation of the Florida Deceptive and Unfair Trade Practices Act, sections 501.201 through 501.213 of the Florida Statutes.

57. As a result of Manhattan's unfair or deceptive acts or practices or unconscionable acts or practices, Tiger would not have continued to implement WMfW.

58. As a result of Manhattan's unfair or deceptive acts or practices or unconscionable acts or practices, Tiger has sustained and continues to sustain substantial actual damages.

WHEREFORE, Tiger prays that this Court award them its actual damages, a declaratory judgment against Manhattan declaring that Manhattan engaged in deceptive and unfair trade practices, the costs incurred in bringing this action,

attorney's fees, pre-judgment and post-judgment interest, and grant such other and further relief as may be just and appropriate.

**COUNT IV**  
**TORTIOUS INTERFERENCE WITH**  
**CONTRACTUAL RELATIONSHIPS AND BUSINESS RELATIONSHIPS**

59. Tiger realleges and reincorporates by reference paragraphs 1 through 36 above as though fully set forth herein.

60. Tiger has valuable contractual and business relationships with manufacturers, wholesalers, resellers, retailers, business customers, individual customers, and the consuming public.

61. Tiger maintains websites and toll-free sales and support telephone numbers for commercial entities and individuals to order computers and computer-related products and confirm the shipment and delivery of those products.

62. Manhattan had knowledge of Tiger's contractual and business relationships with manufacturers, wholesalers, resellers, retailers, business customers, individual customers, and the consuming public.

63. The very purpose of the WMfW product was to facilitate Tiger's inventory management and to ensure that products were delivered to Tiger's business and individual customers promptly and efficiently.

64. Manhattan has tortiously interfered with Tiger's relationships with manufacturers, wholesalers, resellers, retailers, business customers, individual customers, and the consuming public by continuing to make false and fraudulent misrepresentations after implementation to get Tiger to forbear from returning to its old warehouse management system.

65. As a result of Manhattan's actions, Tiger was unable to properly track orders and schedule shipments of products.

66. As a result of Manhattan's actions, Tiger was unable to deliver products in accordance with its promises and representations to its customers.

67. As a result of Manhattan's actions, manufacturers, wholesalers, resellers, retailers, business customers, individual customers, and the consuming public cancelled orders from Tiger, refused delayed or late shipments of products from Tiger, or damaged/ended their relationships with Tiger and/or ordered product from Tiger's competitors.

68. Manhattan's actions have severely and irreparably damaged Tiger's relationships with its employees, manufacturers, wholesalers, resellers, retailers, business customers, individual customers, and the consuming public, including without limitation Lincoln Group, Marc Magnuson, and others.

69. Tiger is entitled to damages for Manhattan's tortious interference with Tiger's contractual relationships and business relationships.

WHEREFORE, Tiger prays that this Court award them its damages, punitive damages, the costs incurred in bringing this action, pre-judgment and post-judgment interest, and grant such other and further relief as may be just and appropriate.

**JURY TRIAL DEMAND**

Tiger further requests a jury trial on all issues so triable.

**HOLLAND & KNIGHT LLP**



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**CERTIFICATE OF SERVICE**

I hereby certify a true and correct copy of the foregoing Amended Complaint was served via facsimile and first class U.S. Mail on October 3<sup>rd</sup>, 2005, to Alan G. Greer, Ronald P. Ponzoli, and Mark A. Romance, Richman, Freer, Weil, Brumbaugh, Mirabito & Christensen, P.A., Miami Center, Tenth Floor, 201 South Biscayne Blvd. Miami, FL 33131 (facsimile 305-373-4099).



John M. Guard