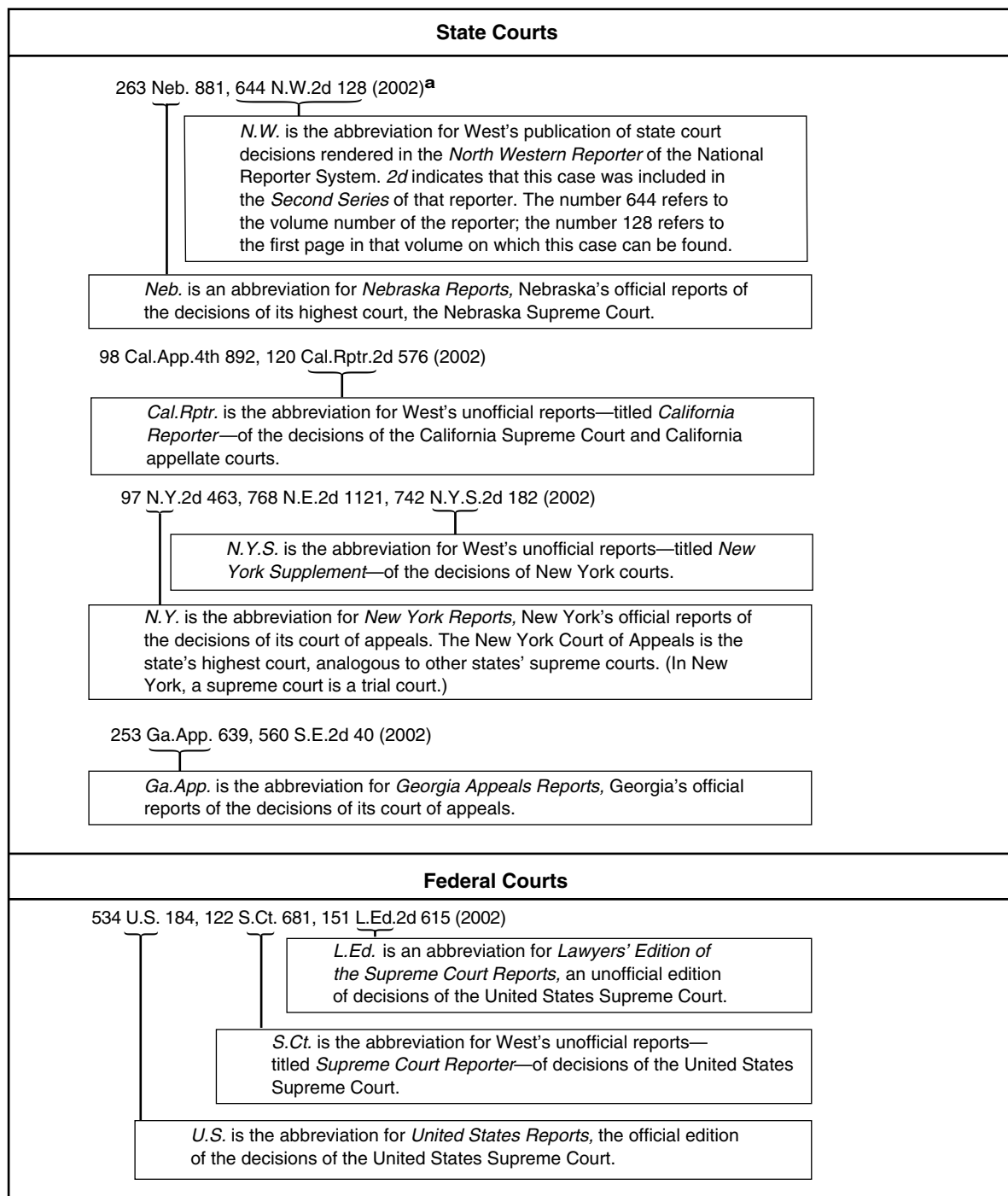


EXHIBIT 16.16

How to Read Case Citations



a. The case names have been deleted from these citations to emphasize the publications. It should be kept in mind, however, that the name of a case is as important as the specific numbers of the volumes in which it is found. If a citation is incorrect, the correct citation may be found in a publication's index of case names. The date of a case is also important because, in addition to providing a check on error in citations, the value of a recent case as an authority is likely to be greater than that of an earlier case.

EXHIBIT 16.16

How to Read Case Citations—Continued

Federal Courts (continued)

287 F.3d 122 (2d Cir. 2002)

2d Cir. is an abbreviation denoting that this case was decided in the United States Court of Appeals for the Second Circuit.

187 F.Supp.2d 1288 (D.Colo. 2002)

D.Colo. is an abbreviation indicating that the United States District Court for the District of Colorado decided this case.

Statutory and Other Citations

18 U.S.C. Section 1961(1)(A)

U.S.C. denotes *United States Code*, the codification of *United States Statutes at Large*. The number 18 refers to the statute's U.S.C. title number and 1961 to its section number within that title. The number 1 refers to a subsection within the section and the letter A to a subdivision within the subsection.

UCC 2–206(1)(b)

UCC is an abbreviation for *Uniform Commercial Code*. The first number 2 is a reference to an article of the UCC and 206 to a section within that article. The number 1 refers to a subsection within the section and the letter b to a subdivision within the subsection.

Restatement (Second) of Contracts, Section 162

Restatement (Second) of Contracts refers to the second edition of the American Law Institute's *Restatement of the Law of Contracts*. The number 162 refers to a specific section.

17 C.F.R. Section 230.505

C.F.R. is an abbreviation for *Code of Federal Regulations*, a compilation of federal administrative regulations. The number 17 designates the regulation's title number, and 230.505 designates a specific section within that title.

Westlaw® Citations^b

2002 WL 10238

WL is an abbreviation for Westlaw®. The number 2002 is the year of the document that can be found with this citation in the Westlaw® database. The number 10238 is a number assigned to a specific document. A higher number indicates that a document was added to the Westlaw® database later in the year.

b. Many court decisions that are not yet published or that are not intended for publication can be accessed through Westlaw®, an online legal database.

EXHIBIT 16.16

How to Read Case Citations—Continued

Uniform Resource Locators (URLs) ^c	
<p>http://www.westlaw.com^d</p> <p>The suffix <i>com</i> is the top-level domain (TLD) for this Web site. The TLD <i>com</i> is an abbreviation for “commercial,” which means that normally a for-profit entity hosts (maintains or supports) this Web site.</p> <p><i>westlaw</i> is the host name—the part of the domain name selected by the organization that registered the name. In this case, West Group registered the name. This Internet site is the Westlaw database on the Web.</p> <p><i>www</i> is an abbreviation for “World Wide Web.” The Web is a system of Internet servers that support documents formatted in <i>HTML</i> (hypertext markup language). HTML supports links to text, graphics, and audio and video files.</p>	
<p>http://www.uscourts.gov</p> <p>This is “The Federal Judiciary Home Page.” The host is the Administrative Office of the U.S. Courts. The TLD <i>gov</i> is an abbreviation for “government.” This Web site includes information and links from, and about, the federal courts.</p>	
<p>http://www.law.cornell.edu/index.html</p> <p>This part of a URL points to a Web page or file at a specific location within the host’s domain. This page is a menu with links to documents within the domain and to other Internet resources.</p> <p>This is the host name for a Web site that contains the Internet publications of the Legal Information Institute (LII), which is a part of Cornell Law School. The LII site includes a variety of legal materials and links to other legal resources on the Internet. The TLD <i>edu</i> is an abbreviation for “educational institution” (a school or a university).</p>	
<p>http://www.ipl.org/ref</p> <p><i>ref</i> is an abbreviation for “Internet Public Library Reference Center,” which is a map of the topics into which the links at this Web site have been categorized.</p> <p><i>ipl</i> is an abbreviation for Internet Public Library, which is an online service that provides reference resources and links to other information services on the Web. The IPL is supported chiefly by the School of Information at the University of Michigan. The TLD <i>org</i> is an abbreviation for “organization (normally nonprofit).”</p>	

c. URLs are frequently changed as sites are redesigned and may not be working for other reasons, such as when a Web site has been deleted. If you are unable to find sites in this text with the specified URLs, go to the text’s Web site at <http://westlegalstudies.com>, where you may find an updated URL for the site or a URL for a similar site.

d. The basic form for a URL is “service://hostname/path.” The Internet service for all of the URLs in this text is *http* (hypertext transfer protocol). Most Web browsers will add this prefix automatically when a user enters a host name or a hostname/path.