

1 IN THE SUPREME COURT OF THE UNITED STATES

2 - - - - - x

3 CHRISTINE ARMOUR, ET AL., :

4 Petitioners : No. 11-161

5 v. :

6 CITY OF INDIANAPOLIS, :

7 INDIANA, ET AL. :

8 - - - - - x

9 Washington, D.C.

10 Wednesday, February 29, 2012

11

12 The above-entitled matter came on for oral
13 argument before the Supreme Court of the United States
14 at 10:09 a.m.

15 APPEARANCES:

16 MARK T. STANCIL, ESQ., Washington, D.C.; for
17 Petitioners.

18 PAUL D. CLEMENT, ESQ., Washington, D.C.; for
19 Respondents.

20

21

22

23

24

25

	C O N T E N T S	
1		
2	ORAL ARGUMENT OF	PAGE
3	MARK T. STANCIL, ESQ.	
4	On behalf of the Petitioners	3
5	ORAL ARGUMENT OF	
6	PAUL D. CLEMENT, ESQ.	
7	On behalf of the Respondents	29
8	REBUTTAL ARGUMENT OF	
9	MARK T. STANCIL, ESQ.	
10	On behalf of the Petitioners	61
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

P R O C E E D I N G S

(10:09 a.m.)

CHIEF JUSTICE ROBERTS: We'll hear argument this morning in Case 11-161, Armour v. City of Indianapolis.

Mr. Stancil.

ORAL ARGUMENT OF MARK T. STANCIL
ON BEHALF OF THE PETITIONERS

MR. STANCIL: Mr. Chief Justice, and may it please the Court:

The city chose a method for abandoning its sewer funding mechanism that left Petitioners paying 30 times more than their next-door neighbors to connect to their neighborhood sewer project simply because Petitioners had paid their tax bills in full.

Mere timing of payment does not render similarly situated taxpayers into separate groups. And that is particularly true here where the taxpayers are a discretely defined group of homeowners sharing equally in a common specific benefit and State law explicitly defines them as similarly situated.

The city's principal contention is that jettisoning the Barrett Law, the way they funded the initial taxation, was itself an end for this justification and itself justified the gross disparity

1 imposed on Petitioner -- on Petitioners. That does not.
2 The fact that an arbitrary classification may yield a
3 desirable result does not render it any less arbitrary.
4 The city must have a reason for drawing the distinction,
5 but paying one's taxes in good faith does not eliminate
6 a taxpayer's right to equal treatment.

7 Indeed, State law here makes clear that
8 delaying payment by choosing an installment plan does
9 not put a taxpayer on special footing. For example, the
10 Barrett Law declares that installment payments, quote,
11 "shall be collected in the same manner as other taxes."
12 And installment payments are automatically secured by a
13 lien against the property.

14 Taxpayers who select the installment plan,
15 which they may do for any reason or no reason
16 whatsoever -- and, in fact, if they make no choice, they
17 default into the installment plan. They are required,
18 if the city asks as it did here, to sign an agreement,
19 agreeing to pay the installments in full with interest
20 and not to contest the validity of the underlying
21 assessment.

22 JUSTICE SOTOMAYOR: Counsel, I understand
23 your arguments. Your adversary raises a point that
24 concerns me, which is what happens to all other amnesty
25 programs like parking ticket amnesties? And if you take

1 your logic to an extreme, how about something that
2 doesn't involve money but immigration status amnesty,
3 illegal aliens who can apply for citizenship and be
4 forgiven their illegal entry?

5 Doesn't the logic of your theory basically
6 mean that there are no circumstances in which the
7 government could treat people differently?

8 MR. STANCIL: No, Your Honor, for several
9 reasons. For starters, this Court's equal protection
10 and rational basis cases in particular make clear that
11 context is key. So, forgiving a penalty imposed on a
12 speeder, for example, who has an overdue ticket or a
13 parking ticket is a qualitatively different judgment
14 than forgiving the underlying tax liability of a broad
15 swath of --

16 JUSTICE SOTOMAYOR: Every time a police
17 officer stops me for a traffic violation, I get angry
18 when he lets somebody else go. So, you're suggesting
19 that there is a difference between that and this case
20 where the government is basically saying you owe me
21 something and I'm going to forgive you what you owe me?

22 MR. STANCIL: Yes, Your Honor. The Chief
23 Justice's opinion in Engquist took that specific example
24 on, not with you in mind presumably, but took that
25 example on specifically, and it said: This is the kind

1 of action itself that is inherently a subjective
2 individualized determination. It's not irrational to
3 pull over one traffic violator and not another because
4 that's the nature of -- of the enforcement action. That
5 is qualitatively different from a tax imposed on 181
6 homeowners who live next door to each other, and then
7 12 months later saying, you know, 31 of you are going to
8 pay 30 times as much in reality as the other 150, even
9 though --

10 JUSTICE BREYER: I thought there were a lot
11 more than -- there are 20 different lots, 20
12 different -- there are -- I mean, when -- what's your
13 view of -- of how the cutoff should work? Do they have
14 to refund all the money, everybody who, in fact, ever
15 paid a Barrett Law assessment?

16 MR. STANCIL: No, Your Honor, and State law
17 on this is quite clear.

18 JUSTICE BREYER: I don't care what the State
19 says; I'm saying a matter as a constitutional law.

20 MR. STANCIL: Well, constitutional law looks
21 to State law. That's what we took out of Allegheny
22 Pittsburgh and Nordlinger.

23 JUSTICE BREYER: Okay. All right. So what?

24 MR. STANCIL: But -- but I will back up.
25 I'll do it both ways, Your Honor. State law itself says

1 the following taxpayers are similarly situated, your
2 project specific to your neighborhood, because those are
3 the people to whom you're guaranteed -- with whom you're
4 guaranteed equal treatment. It isn't that you're
5 entitled to a certain price for a sewer connection under
6 this law. It's --

7 JUSTICE BREYER: Well, why can the State,
8 when they have, let's say, 10,000 people who have
9 already paid their assessments -- well, why doesn't it
10 have to give them back their money, on your theory?
11 That's my simple question.

12 MR. STANCIL: Because they're not similarly
13 situated. Because --

14 JUSTICE BREYER: Why aren't they?

15 MR. STANCIL: Because your -- the States
16 have flexibility to define at the outset who is
17 similarly situated.

18 JUSTICE BREYER: Okay. Fine. They define
19 here who is similarly situated, and the people who
20 aren't are the ones who are on the installment plan.

21 MR. STANCIL: No, Your Honor, but they have
22 a basis for stating that. They don't --

23 JUSTICE BREYER: They do. They do. The
24 reason is because they think it's unfair to give the
25 people -- they think it's -- they don't want to bother

1 collecting it from these people who haven't paid yet.
2 Okay? That's why. And they don't see a way, if you --
3 so, if we're going to free them, we don't want to go
4 back into history and then suddenly give back all the
5 people who've ever paid their assessment. I mean -- so,
6 we draw the line somewhere.

7 MR. STANCIL: Your Honor --

8 JUSTICE BREYER: This is where're we drawing
9 it. That's the State law.

10 MR. STANCIL: Well, that --

11 JUSTICE BREYER: What's wrong with that?

12 MR. STANCIL: That's not what this Court's
13 cases say. It's not the fact that you need to draw a
14 line somewhere. I'll take the case that Respondents
15 rely on heavily, FCC v. Beach --

16 JUSTICE BREYER: I mean -- my point, I'm not
17 making it clear. My point is that what's less rational
18 about saying, if you paid, too bad; we're having an
19 amnesty for the future? What's less rational about
20 doing that than saying some of the people who paid in
21 full will get their money back, and some will not?
22 Which is the line you want to draw.

23 MR. STANCIL: No, Your Honor. Let me --
24 I'll back up again. So, we do have a specific
25 definition of who is and who is not entitled to equal

1 treatment or roughly equal treatment. So -- that's
2 under State law. So, they've already committed to who
3 is and who is not similarly situated. So, all you need
4 to decide in this case -- and this is broad as an
5 as-applied challenge by -- by these homeowners -- is:
6 Are these people who are promised you will pay the very
7 same as your next-door neighbor for this pipe that
8 you're going to flush your toilet into -- are they
9 allowed to then change their mind and say actually
10 you're going to pay 30 times as much?

11 JUSTICE GINSBURG: Mr. Stancil, who are
12 "these people"? We have the plaintiffs in this suit,
13 and there's a judgment -- there was a judgment in the
14 court of first instance and the appellate court for a
15 dollar amount, but we're told there are many more of
16 these Barrett Law projects and that they all operate the
17 same way.

18 So, the result is a lot more money than
19 these plaintiffs are claiming; is that not so? If your
20 position on the law is right.

21 MR. STANCIL: If we're -- if we are correct,
22 the city will end up paying a little more than in our
23 specific case, but I'd like to explain why and how much
24 because it's an important distinction.

25 There are about 21 Barrett Law projects that

1 still have balances outstanding. Many of them are
2 almost paid off. So, it -- in -- there are only three
3 that have the 30-year option. The rest have the 10-year
4 option. Anything from 2001 prior. So, in fact, I think
5 I can give you specific numbers.

6 There are seven projects that are less
7 than -- that are half paid off or about less than -- or
8 less than half paid off. Because the equal protection
9 violation is only triggered by gross disparity between
10 equally -- similarly situated taxpayers, the city may or
11 may not have to refund in each project down the line.
12 If you're in -- you're 9 of 10 of repayment, that's not
13 a --

14 JUSTICE KAGAN: That counts as a gross
15 disparity?

16 MR. STANCIL: If you're in your 9 of 10, I
17 don't think that counts as a gross disparity.

18 JUSTICE KAGAN: Well, what does, is my
19 question. How -- how do you separate a gross disparity
20 from a non-gross disparity?

21 MR. STANCIL: Well, start with this case,
22 which is easy. It's 10 to 1 and 30 to 1. It's the same
23 number as in Allegheny Pittsburgh. But even if you drew
24 4 to 1 or 5 to 1 as a line, as the Court has done, say,
25 in punitive damages cases where it suggested outer

1 limits, that -- I think those are easy lines to draw and
2 certainly lines that the lower courts could draw.

3 JUSTICE SCALIA: If -- if you win, does --
4 does the city just have to give you enough to bring it
5 down to 5 to 1 so that it's no longer a gross disparity?

6 MR. STANCIL: I don't think so, Your Honor.
7 I think triggering -- the gross disparity triggers the
8 violation. And the question is, well, what's the remedy
9 for a violation? I think they'd have to have a reason
10 for saying we're going to -- it would be the very
11 definition of arbitrary to say, well, even though you're
12 entitled to equal treatment as a matter of law, you
13 know, and even though we're not -- it's not -- liability
14 isn't triggered except for gross disparities, I think
15 they would have to give us that -- that figure.

16 And, Your Honor, if I could, I'd like to get
17 back, Justice Ginsburg, to your question about how these
18 other projects -- there's a suggestion by Respondents
19 that there's a terrible line-drawing problem in how do
20 we calculate these benefits. It's simply not the case.
21 We have this Federal class action in the Cox case, which
22 is every other Barrett Law project that's active except
23 ours. We opted out.

24 The damages question was before that court,
25 because -- because the court ruled in favor of the

1 position that this is an equal protection violation.
2 The city put together a damages pleading, and it -- and
3 it produced to the dollar a calculation of every
4 overpayment in every Barrett Law project.

5 JUSTICE BREYER: But that isn't the
6 administrative -- the administrative -- well, maybe
7 that's one of them. The administrative problem is, I
8 thought, the following: Imagine that you are the city
9 mayor. All right? And suppose the mayor does what you
10 want. The mayor says I'll give all these people in
11 their project back their money.

12 The next day in my office, there show up 15
13 people who say: Last month, we happened to be in
14 project 2, and we paid all our money. Why don't you
15 give us back our money? You just gave it to the people
16 in project 1. Give it to us.

17 And the next day after that, there are 14
18 people from project 3 and from project 4. What is your
19 answer to those angry taxpayers who have said we don't
20 understand why you refunded the money from project 1 but
21 not for us?

22 What's your answer?

23 MR. STANCIL: Two reasons. One, you are not
24 promised equal treatment under State law to those other
25 projects; you were promised equal treatment with the

1 people you live next door. Two, you use a different
2 pipe. These pipes cost different amounts of money to
3 put in different places, and they're done over time.

4 Your Honor's hypothetical -- actually, if I
5 could tweak it a little bit, it -- the question is not
6 who comes in for somebody -- who comes in from a project
7 last month. The only question is who comes in from a
8 project 11 or more years ago, because those are the only
9 ones that'll still be in repayment.

10 The Cox -- if we win -- well, there's a
11 repayment plan. That's the only thing that creates
12 this -- this asymmetry. The only people who are going
13 to come in and say, well, you refunded some people on my
14 project but not me are people in repayment. So, it's
15 only going to be from a project '95 and forward.

16 JUSTICE SOTOMAYOR: You see, the problem
17 that I have is that you're trying to lop off half of the
18 project, which is what was the Barrett project, without
19 looking at what the new project is. And that goes to
20 what Justice Breyer's point was. Moving forward, every
21 old project and every new project is going to pay more
22 money than they did under the Barrett Law because I
23 think, if I understand correctly, the city is raising
24 a -- essentially not a flat fee, but a fee, assessing a
25 flat fee across all taxpayers so that these sewer lines

1 can be built.

2 Am I correct about that?

3 MR. STANCIL: No, Your Honor. For future
4 sewer projects that they start, each person who connects
5 to that new pipe pays a \$2,500 flat fee. Every resident
6 citywide who uses the municipal sewer -- new, old, or
7 whatever -- pays an extra about \$10 a month under the
8 new system. So, what they did is they decided this
9 program, the Barrett Law, is politically very unpopular;
10 we would like to get rid of it. Fair enough. But they
11 chose a way to do it. They said well, we're going to be
12 completely ignorant of -- of the effects.

13 JUSTICE SOTOMAYOR: But it -- but it says
14 that new people are going to pay a flat fee. Old people
15 are going to pay \$10 more a month that they didn't have
16 to pay.

17 MR. STANCIL: Right.

18 JUSTICE SOTOMAYOR: And so, why can't they
19 come in, and why don't they come in, and say exactly
20 what Justice Breyer said: You forgave the payments of
21 taxes for hooking up to the sewer system of these new
22 people coming in. You're treating me differently.

23 MR. STANCIL: There's -- there's nobody who
24 will pay more under the new system than my clients
25 because the new people pay \$2,500 and the same monthly

1 fees that now every Indiana resident pays.

2 JUSTICE SOTOMAYOR: Well, so, everybody else
3 says I want to pay \$2,500. You're still not dealing
4 with the fact that this was one decision tied to others.
5 It was a package deal and -- so that the rationality of
6 this package deal has to be seen in context. You want
7 to lop it off and say all I'm looking at is how much
8 these taxpayers paid for this old system, not what the
9 new system is creating.

10 MR. STANCIL: But that's because, under this
11 Court's equal protection cases, they have to have a
12 reason for this particular line. They can't say we have
13 a general objective, and it doesn't matter if we pursue
14 it --

15 JUSTICE BREYER: I might have missed a fact,
16 which -- which I'd like to know. Let's call your
17 project, project 1, all right? And all the others are 2
18 through 20. Are there any people in projects 2 through
19 20 who still have money outstanding, or are they all
20 paid off?

21 MR. STANCIL: Yes. They have -- they're in
22 various states of repayment.

23 JUSTICE BREYER: They're in various states.
24 Okay. What happened to the taxpayers who still owe
25 money in projects 2 through 20?

1 MR. STANCIL: They all got refund -- or
2 their balances were completely forgiven.

3 JUSTICE BREYER: Okay. So, it's the same.
4 So, now the people for the angry taxpayers in projects 2
5 through 20 show up at the mayor and say, Mayor, you're
6 not only -- you only -- you're not only -- under your
7 system, you not only gave the all-paid-up people back,
8 if you win, but you also forgave the future people in 2
9 through 20, and you're not giving us our money back.

10 MR. STANCIL: Let me make clear, 2 through
11 20 are --

12 JUSTICE BREYER: Am I right on the facts?

13 MR. STANCIL: I'm not sure. I want to make
14 sure I understand that -- that fact. Two through 20 are
15 actually older projects --

16 JUSTICE BREYER: Yes. Older projects.

17 MR. STANCIL: Okay. So, they owe less
18 money, and they come into the mayor and they say:
19 Where's my money? I paid in full. I paid my --

20 JUSTICE BREYER: Yes. Right.

21 MR. STANCIL: -- 9,000, but Joe over here
22 got his last \$1,000 forgiven.

23 Here's what the mayor says --

24 JUSTICE BREYER: Yes.

25 MR. STANCIL: The mayor says: I talked to

1 my lawyers. If it's a grossly disproportionate
2 burden -- so, if you end up paying grossly
3 disproportionately to your next-door neighbor, because
4 that's what Allegheny Pittsburgh and Nordlinger and all
5 the Court's cases say, then I'm entitled -- I have to
6 give you a refund. But, if you end up paying 10 percent
7 more than the other person to connect to this pipe,
8 that's just not an equal protection problem.

9 JUSTICE BREYER: Oh, I see the --

10 JUSTICE KAGAN: Mr. Stancil --

11 JUSTICE SCALIA: I think -- I think that
12 Justice Breyer is suggesting that if you treat
13 unconstitutionally a whole lot of people, you can get
14 away with it.

15 (Laughter.)

16 MR. STANCIL: Well --

17 JUSTICE BREYER: Oddly enough, I was not
18 suggesting that.

19 (Laughter.)

20 CHIEF JUSTICE ROBERTS: Counsel, some --
21 some time ago, I thought you were just about to tell us
22 how much money the city says will be at stake if you
23 prevail.

24 MR. STANCIL: In my case, there's
25 \$273,391.63. In the Cox case, \$2,783,702.59, on the

1 assumption that all of those people are grossly
2 disproportionately burdened.

3 CHIEF JUSTICE ROBERTS: And the -- the city
4 says that's the total amount that's at issue if you
5 prevail, if the taxpayers prevail on this claim.

6 MR. STANCIL: That's -- that's what it said
7 in Cox. Yes, Your Honor.

8 JUSTICE ALITO: Could the city cure the
9 problem by rescinding the forgiveness for those who paid
10 under the installment plan --

11 MR. STANCIL: No, Your Honor.

12 JUSTICE ALITO: Why not?

13 MR. STANCIL: This was specifically
14 addressed in Allegheny Pittsburgh. That's exactly what
15 the West Virginia Supreme Court said. They said, well,
16 if you have any remedy, it's only to raise the taxes on
17 other people. And this Court specifically rejected
18 that.

19 JUSTICE SCALIA: You wouldn't have any
20 incentive to bring a lawsuit if that were the remedy,
21 would you?

22 MR. STANCIL: Right. I'm already unpopular.

23 JUSTICE SCALIA: So, effectively --

24 MR. STANCIL: I'm unpopular in Indianapolis
25 as it is.

1 (Laughter.)

2 MR. STANCIL: If I went back and just raised
3 everybody's taxes, I'll -- I'll never get to go.

4 (Laughter.)

5 MR. STANCIL: But, again, this -- and that's
6 just the practical reality.

7 JUSTICE GINSBURG: Why isn't that a choice
8 for the legislature? Because everybody could be treated
9 equally by getting their money back, or nobody gets out
10 from under the old system. So, why shouldn't that be --
11 the decision is you can't treat these two groups of
12 people differently. So, I think the Court has said in a
13 number of cases you can equalize up or down as a
14 legislative choice.

15 MR. STANCIL: It was a legislative choice,
16 Justice Ginsburg, but having now made a choice that
17 inflicts a constitutional violation, this Court's cases
18 are clear, that the correct and the default rule is
19 refunds, because -- for exactly the reason
20 Justice Scalia raised. Even if it's possible to go back
21 and do that, which -- it isn't always the case, but even
22 if it's possible, that just means the equal protection
23 cases and tax cases don't get brought because the most
24 you can hope to get is --

25 JUSTICE KAGAN: Mr. Stancil, if that's

1 right, and let's take a case which is different from the
2 one that -- that you're saying. Let's take a case where
3 there are many, many, many more open projects, involving
4 much, much more cost than you're saying is true here.
5 And the mayor looks at this and says: You know what?
6 Unless I can just draw the line here, I'm not going to
7 be able to change this financing system, either unless I
8 can draw the line here or unless I can say, you know,
9 nobody gets any money.

10 What's a mayor to do?

11 MR. STANCIL: Well, again, I agree with
12 Justice Scalia that making a big mess isn't a
13 justification for arbitrarily ending it.

14 JUSTICE KAGAN: Well, but I -- I guess what
15 I'm asking is we have this terrible program; everybody
16 hates it; it's not fulfilling its intended purposes; the
17 mayor and everybody else wants to change it: How is the
18 mayor going to change this program now?

19 MR. STANCIL: There are two ways he could
20 have changed this program. One, he could have offered
21 us refunds. Two --

22 JUSTICE KAGAN: I'm suggesting --

23 MR. STANCIL: I know --

24 JUSTICE KAGAN: -- that that is financially
25 prohibitive.

1 MR. STANCIL: I will pay for it then because
2 he can go and he could -- he could have done two things
3 here. They could have -- and I'm using "the mayor"
4 loosely; it's actually the board of public works and the
5 city-county council. But he could have increased that
6 monthly fee under the new program. There actually --
7 these sewer projects still cost the same.

8 JUSTICE SCALIA: Have we ever decided an
9 equal protection case on the basis that the -- the State
10 who had violated the -- the Constitution can't afford to
11 pay for it? Is there any case that supports that?

12 MR. STANCIL: No, Your Honor.

13 JUSTICE SCALIA: It's just too expensive?

14 MR. STANCIL: No.

15 JUSTICE SCALIA: And, therefore, we have to
16 deny equal protection?

17 MR. STANCIL: No, Your Honor. And I --

18 JUSTICE KAGAN: Well, isn't that what you're
19 saying, Mr. Stancil? Is what you're saying that when
20 cities create tax policy, they can't think about the
21 budget implications of that tax policy?

22 MR. STANCIL: No, Your Honor. What I'm
23 saying is when they want to change tax policy, having
24 already said these taxpayers are the same and entitled
25 under law to equal treatment, they can't just say, well,

1 it would be too expensive on us to treat them equally
2 when unwinding that program. This Court in Plyler has
3 said resources are not sufficient.

4 And any tax case could be justified. If
5 the -- if the city says, well, you know, we want to
6 have -- we want to refund X dollars to our taxpayers,
7 but we only have enough to refund to the blonde people
8 and not to brunettes, that's arbitrary, even if they
9 couldn't afford to do it other ways -- another way.

10 So, they can't just pick a method that sort
11 of where the math works out or is convenient, and just
12 say, well, that's the way we could have done it.

13 I would, if I could, just return to the
14 practical ways they could have done this, And I think
15 that highlights just how arbitrary this line was. They
16 could have increased those monthly fees under STEP, the
17 new program. I mean, that's how they paid for the rest
18 of these projects. They're paying off the bonds of the
19 old projects by charging everybody in Indianapolis \$10
20 more a month.

21 They could have just collected -- in our
22 project, they could have collected for 2 more years.
23 They could have said you'll be forgiven -- I think it's
24 about 27 months. You will -- we're going to forgive
25 your balances as of, you know, whatever that would be --

1 June of 2010, whatever it would be, 2007 -- collected
2 that money, and then they would have had the cash to
3 refund to the people who had paid an inequal amount that
4 they were forgiving to the others. So, I think -- I
5 think that's sort of -- it's a red herring to say, gosh,
6 we had no other way, or we only had these options A, B,
7 and C.

8 I'd like to -- I really want just to drill
9 down on the illustration of just how crazy I think this
10 is. Suppose that the United States decides tomorrow to
11 go to a national sales tax instead of the Federal income
12 tax. It's February 29th; millions of people have paid
13 their taxes for 2011; many, many -- most of us have not
14 yet paid. Could the IRS come in and say: Well, if
15 you've already filed and paid your taxes for 2011, too
16 bad. But lucky you, if you're a late filer; you're
17 going to get your entire tax bill forgiven.

18 I don't think that's remotely close. I
19 think that is arbitrary, and I'll give you a couple of
20 reasons. One, absolutely no notice. So, the timing of
21 payment, the method of payment that was selected, gives
22 those taxpayers absolutely no notice as to some
23 constitutional significance that attaches to it.

24 And I don't think -- and I can tell you from
25 talking to my clients, they don't -- they didn't think

1 that by paying up front in full that they had -- they
2 were somehow sacrificing their chance to equal treatment
3 or that the city might some day wipe out 97 percent of
4 their neighbors' tax obligations.

5 JUSTICE SOTOMAYOR: That is the parking
6 amnesty example that you have said wasn't the same.
7 Because if an individual taxpayer has filed late, it's
8 like the parking guy who didn't file his ticket, either.

9 MR. STANCIL: Well --

10 JUSTICE SOTOMAYOR: So, you really are
11 saying that amnesty programs are out of the question if
12 the risk is imposed equally on everyone.

13 MR. STANCIL: No, Your Honor. In the
14 parking ticket example, forgiving a penalty for late
15 payment is a qualitatively different -- to borrow from
16 Engquist again, a subjectively individualized
17 determination designed to achieve another goal, a
18 legitimate goal in itself. Pay your parking ticket, and
19 we'll let the penalty go. That is different.

20 So, if my clients were here saying, well,
21 you're not charging me --

22 JUSTICE SOTOMAYOR: No, but you're saying if
23 you forgive the parking ticket, that's an equal
24 protection violation.

25 MR. STANCIL: No, Your -- I mean, I would

1 not, Your Honor. Again, it's context-driven. The
2 parking --

3 JUSTICE BREYER: The goal here is very
4 simple. They say we have hundreds or dozens or 20
5 different programs anyway, and once we start getting
6 into the business of distinguishing among people who are
7 already paid up, it's going to be a nightmare. And so,
8 the only clear line we draw is between the people who
9 are already paid up and the people who haven't paid.
10 And we don't want those people who haven't paid to have
11 to pay because that's going to be another 20 years of
12 administrating \$33 a month.

13 Okay. That's their rationale. Now, that
14 may not be perfect, but it sounds reasonable, doesn't
15 it? What's wrong with it?

16 MR. STANCIL: It's not, Your Honor. And
17 I'll say it rests on the faulty --

18 JUSTICE BREYER: It's not their rationale,
19 or it's not perfect?

20 MR. STANCIL: It's not reasonable, Your
21 Honor. It rests on the faulty premise that this is some
22 administratively --

23 JUSTICE BREYER: It's not impossible. They
24 don't say it's impossible. Say, try looking through the
25 U.S. tax code. It has thousands of pages. There is not

1 one human being alive who understands every provision.
2 All we have to do is start comparing the provision on
3 page 1 with page 3 with page 7 and page 9, and we will
4 discover irrationality forever.

5 So, I don't -- I mean, you may have this
6 fairly simple case, but I foresee, if you win, the --
7 don't ask me what will happen, but I have a suspicion
8 it's not going to be too good.

9 MR. STANCIL: Your Honor, I mean -- there's
10 one -- there's somebody not here in this case that I
11 think belies this notion --

12 JUSTICE BREYER: What?

13 MR. STANCIL: -- that this is going against
14 the tax code broadly or amnesty programs or forgiveness
15 decisions generally. If -- if -- I think if people
16 really thought that this case was going to foul up the
17 tax code or forgiveness, I think the IRS would be here
18 or the United States would be here saying this is very
19 similar to what we do on a daily basis in compromising
20 debt on an individual basis.

21 CHIEF JUSTICE ROBERTS: Is there an easier
22 thing to administer than the system that was struck down
23 in Allegheny Pittsburgh?

24 MR. STANCIL: No, Your Honor.

25 CHIEF JUSTICE ROBERTS: Whatever you paid,

1 that's what your assessment was. And they argued, well,
2 this is easy; that's enough. And this Court said, no,
3 it's an equal protection violation.

4 MR. STANCIL: Correct, Your Honor, and,
5 again, the administrative burden there was actually
6 quite significant.

7 JUSTICE SCALIA: You don't believe in the
8 administrative nightmare exception to the Equal
9 Protection Clause?

10 (Laughter.)

11 MR. STANCIL: Not when it takes only three
12 pages and --

13 JUSTICE KENNEDY: Can you tell me -- I'm
14 curious to know, if other States have provisions like
15 the Barrett Law and they're concerned about this, can
16 they provide in the initial documents a -- a promise
17 that there will be no forgiveness, so that there would
18 be a contract clause sort of argument against what
19 happened here? In other words -- and if we could
20 explore that for just a minute, I'm going to ask what it
21 is that you thought constituted a promise in this case.

22 MR. STANCIL: Well, there are four --

23 JUSTICE KENNEDY: And maybe not a promise in
24 the contract sense.

25 MR. STANCIL: Yes. Four separate provisions

1 of the Barrett Law -- just -- I'll rattle them off for
2 you. First, it says installment payments shall be
3 collected in the same manner as other taxes. It
4 actually says "shall collect" two other times. Requires
5 a lien. It says that municipal officials who don't
6 collect installment payments can actually be held
7 personally liable and removed from office for failing to
8 discharge their duties. That's on pages 2a to 3a of the
9 appendix to the blue brief.

10 So, I don't think there's any sensible way
11 to read the Barrett Law as saying it doesn't require
12 payment. And none of the State court judges who've
13 looked at this have suggested that. And --

14 JUSTICE KENNEDY: On the other aspect of my
15 case, do you think other States could provide protection
16 against this, in the event you do not prevail here, and
17 -- and put in the documents that it is understood that a
18 condition for your approving of this, these sewers, will
19 be that there will be no forgiveness?

20 MR. STANCIL: I suppose they could, Your
21 Honor. I -- again I'd argue that --

22 JUSTICE KENNEDY: Would that then be
23 enforceable under the contract clause, do you think?

24 MR. STANCIL: I'm not sure it would be
25 under the contract clause. But could I flip it and

1 suggest that if a State wanted to preserve its right to
2 forgive willy-nilly, they could include a provision in
3 their law that says, by the way, if you choose an
4 installment plan and we change our policy, there shall
5 be -- you're not entitled to equal treatment with people
6 who pay up front?

7 JUSTICE KENNEDY: Give you a warning?

8 MR. STANCIL: Right. And let's -- we'll see
9 who pays up front under that system.

10 (Laughter.)

11 MR. STANCIL: If I can, Your Honor -- if I
12 can, I'd like to reserve the remainder of my time.

13 CHIEF JUSTICE ROBERTS: Thank you,
14 Mr. Stancil.

15 Mr. Clement.

16 ORAL ARGUMENT OF PAUL D. CLEMENT

17 ON BEHALF OF THE RESPONDENTS

18 MR. CLEMENT: Thank you, Mr. Chief Justice,
19 and may it please the Court:

20 In 2005, the City of -- the City of
21 Indianapolis decided that it wanted to abandon its
22 reliance on the Barrett Law, a program that had proved
23 unpopular for financing public improvements. In doing
24 so, they decided to make a clean break and forgive the
25 outstanding balances that were due under the Barrett Law

1 program. The alternative of maintaining those accounts
2 and maintaining the tax liens associated with those
3 accounts for nearly three decades was particularly
4 unattractive. Now, the --

5 JUSTICE ALITO: I think you've put your
6 finger on the reason for this, which is that the city
7 calculated that what it did would be more politically
8 acceptable than treating the people who paid up front
9 equally on an economic basis with the people who paid in
10 installment plans. Now, if that's the reason for this,
11 is that rational?

12 MR. CLEMENT: Well, Justice Alito, it -- it
13 might well be rational. I mean, sometimes things that
14 make policy sense that the public likes also make good
15 government sense. And in this context, what they wanted
16 to do is they wanted to get out of the Barrett Law
17 business. That's the exact words --

18 JUSTICE ALITO: But what does that mean,
19 they wanted to get out of the Barrett Law business?

20 MR. CLEMENT: Can I put it very concretely?
21 I mean, before this -- you know, when they used to have
22 the Barrett Law and used it on an ongoing basis, within
23 the controller's office, they had a Barrett Law office.
24 They wanted to get rid of the Barrett Law office.

25 How do you get rid of the Barrett Law

1 office? You get of the obligation to continue to
2 collect these payments for 30 years; you get rid of the
3 obligations to keep all these files together and see
4 whether you're in a position to enforce a tax lien.

5 JUSTICE ALITO: That really doesn't seem
6 very complicated, to collect payments that people have
7 agreed to pay. And if they didn't want to do it
8 anymore, I bet they could have contracted that out for a
9 very modest fee to any number of private entities that
10 would have done it for them.

11 MR. CLEMENT: Well, Justice Alito, of
12 course, they could have continued to collect. I think
13 that's common ground here, which I think ultimately
14 shows why this is a very curious equal protection
15 theory, because if the city would have continued to
16 collect these, you know, for 30 years, then they agree,
17 there's no Equal Protection Clause problem at all.

18 Now, I think as Justice Kagan was
19 suggesting, if you now create a rule that says when they
20 do forgive, they actually have to provide refunds and
21 face Equal Protection Clause violations, then in the
22 future, nobody is going to ever forgive. What they're
23 going to do in the future is, even though they're trying
24 to move away from this policy, even though they're
25 trying to get out of the Barrett Law business, they're

1 going to be stuck.

2 JUSTICE KENNEDY: So, I think maybe if you
3 prevail in this opinion, we should say the principle we
4 are adopting in this case is: Don't trust the
5 government.

6 MR. CLEMENT: No, Justice Kennedy, I don't
7 think that's right. But the fact that that's your
8 reaction I think shows that this is not really an equal
9 protection claim, and it's not really like Allegheny
10 Pittsburgh because, as your colloquy with Mr. Stancil
11 suggested, they would admit that if the government said,
12 as part of the Barrett Law, look, you know, we reserve
13 the right to abandon the Barrett Law, and if we do so,
14 we -- you know, we may forgive installment payments --
15 if they said that, the equal protection claim would go
16 away in their view.

17 CHIEF JUSTICE ROBERTS: Well, that's simply
18 because, as we said in Allegheny Pittsburgh, the basis
19 for considering the equal protection claim is the rights
20 that you're given under State law. In Allegheny
21 Pittsburgh, it says you have the right to be treated
22 equally with respect to assessments. And you weren't.

23 Here the law says you have the right to be
24 treated equally, or whatever it is, the apportionment,
25 and they weren't. All that you're saying there is that

1 State law gets to set the base. And if the State law
2 says we don't treat people the same in extending sewer
3 hook-ups, then that takes away your Equal Protection
4 Clause. But it just sets the base.

5 MR. CLEMENT: Two differences,
6 Mr. Chief Justice. First of all, you know, there's
7 no -- there's no real analogue to Allegheny Pittsburgh
8 because Allegheny Pittsburgh is a one time in time case.
9 There the problem was that statute was very different.
10 It was facially neutral, and it was being applied in an
11 unequal way.

12 Nothing, not one word, in Allegheny
13 Pittsburgh suggests that if the State of West Virginia
14 wanted to change its policy and adopt proposition 13 as
15 the law of West Virginia, that it couldn't do so. And
16 that's the anomaly here. This equal -- this equal
17 treatment requirement they get, they get it from the
18 Barrett Law.

19 CHIEF JUSTICE ROBERTS: The change in
20 policy --

21 MR. CLEMENT: That's the exact law that --

22 CHIEF JUSTICE ROBERTS: The change in
23 policy is from treating people equally to treating
24 people unequally. I don't see how the fact that they're
25 changing that policy addresses the issue at all.

1 They're going from a system where everybody was subject
2 to the same assessment to a system where some pay
3 something and other people pay 30 times that. Yes, it's
4 a change, but it's the change that presents the problem.

5 MR. CLEMENT: No, I -- with respect, I think
6 it's the change that makes this case different from
7 Allegheny Pittsburgh. It's the change that makes this
8 government action rational.

9 This would be a different case if they
10 didn't change the Barrett Law program, and they just
11 stuck by it and said, you know, we're going to forgive
12 some people. But here they decide they're going to --
13 they're going to abandon the very law that imposes,
14 supposedly -- I want to talk about what State law really
15 does. But it supposedly imposes this equal protection
16 requirement. That's the very law they want to move away
17 from.

18 JUSTICE ALITO: Well, I still don't --

19 MR. CLEMENT: And this idea that --

20 JUSTICE ALITO: Other than political
21 expediency and administrative convenience, I still don't
22 understand what rational basis you claim there was for
23 the distinction that was drawn. Now, maybe one of those
24 is sufficient, but other than those two possible bases,
25 I don't see another one.

1 MR. CLEMENT: Well, you know, I count five,
2 Justice Alito. If you want to hear -- I mean, I'll go
3 through them. One is what I call making a clean break,
4 having not to deal with the vestiges of the old program.
5 You may call it political expedience. I don't think it
6 is. I think that's, you know, a good government
7 concern.

8 The second is avoiding the administrative
9 burdens of particularly the refund process. And I think
10 it's worth recognizing that -- you know, they say, well,
11 what could be simpler; just cut a check. But to whom
12 and for what amount? I mean, you know, if you're going
13 to go back to close accounts, the first thing you're
14 going to have to confront is what do we do with the
15 people that have sold their house?

16 Well, I mean, you know, we've got to figure
17 out where they are now. We've got to figure out, I
18 mean, do we --

19 JUSTICE ALITO: Those are reasons for not
20 giving refunds, but what are the reasons for forgiving
21 the debt that people agreed to?

22 MR. CLEMENT: Well -- okay. But, if I
23 could, they don't challenge the forgiveness. So, the
24 reason that I'm trying to explain that there are
25 rational bases for not giving refunds is because the

1 challenge that's really brought here is to Resolution
2 101, and it's --

3 JUSTICE KENNEDY: But you don't -- you
4 don't --

5 MR. CLEMENT: -- it's forgiveness without
6 refunds.

7 JUSTICE KENNEDY: You don't dispute that the
8 city would have that option if we rule against you.

9 MR. CLEMENT: Would have the option what,
10 Mr. Justice Kennedy?

11 JUSTICE KENNEDY: Just not to forgive the
12 unpaid balances. The city has the option, I assume.

13 MR. CLEMENT: They certainly have the option
14 in the future. I think it's a dispute between the
15 parties whether they have the option as a part of the
16 remedy. I would say, not to get ahead of myself, but to
17 address the remedy, this is very different from
18 Allegheny Pittsburgh. And it has to be that one option
19 is to simply invalidate Resolution 101.

20 I'm not -- I don't -- I'm not aware of any
21 other area of the law where you can have a statute or an
22 ordinance that draws an invalid distinction, and one
23 remedial option is not to invalidate the statute or the
24 ordinance. And that's the position.

25 Their position is, you know, if you would

1 have put something in there that said we're not going to
2 do anything, you'd be fine. But having given
3 forgiveness and said we're not going to give refunds,
4 you're stuck not only with the forgiveness but also with
5 giving refunds.

6 JUSTICE KENNEDY: That's a -- that's a big
7 difference. In one case, there's an expectation; in the
8 other case, there isn't.

9 MR. CLEMENT: No, Mr. Justice Kennedy,
10 because the expectation here is at the time of
11 Resolution 101. At the time of Resolution 101, I think
12 it's common ground. The city was under no obligation to
13 provide forgiveness.

14 So, if in 101, by providing forgiveness
15 without refunds, they violated the Equal Protection
16 Clause, why isn't the logical remedy for that to simply
17 invalidate Resolution 101? No forgiveness; everybody
18 gets equal treatment.

19 JUSTICE SCALIA: Because you would -- you
20 would eliminate all litigation on Equal Protection
21 Clause grounds if all that the plaintiff is going to
22 achieve is not any benefit to him but harming somebody
23 else.

24 That's -- the classic case is -- is the sex
25 discrimination case, where a State had a drinking law

1 which said that -- that men could drink at the age of 18
2 but women at the age of 21. And what happened in the
3 lawsuit? Did the court say, well, I guess -- I guess
4 men won't be able to drink at 18. No, that's --

5 MR. CLEMENT: No, I think what they said --

6 JUSTICE SCALIA: They said men would have to
7 drink at 18, not that women will have to wait to 21
8 because --

9 MR. CLEMENT: No, I think they said that
10 was, with respect --

11 JUSTICE GINSBURG: They said it could go
12 either way.

13 MR. CLEMENT: Exactly.

14 JUSTICE GINSBURG: It was up to the Oklahoma
15 legislature. They could make it 21 for everyone or 18
16 for everyone.

17 CHIEF JUSTICE ROBERTS: And the city retains
18 that option in this case going forward. The problem
19 with --

20 MR. CLEMENT: No, but --

21 CHIEF JUSTICE ROBERTS: -- your analogy is
22 you're dealing with a situation -- you're saying, well,
23 here's a violation and the law can -- and what does the
24 law do? But this -- this is exactly 180 degrees away.
25 There's no violation, and the law creates the violation.

1 In that situation --

2 MR. CLEMENT: Right. So, then you --

3 CHIEF JUSTICE ROBERTS: -- I think you're
4 dealing with an entirely different case.

5 MR. CLEMENT: If the law that created the
6 violation is Resolution 101, than the remedy in every
7 other area of constitutional law, including sex
8 discrimination, is clearly that the State has the
9 option. They can level up or they can level down. The
10 only case that's different is Allegheny Pittsburgh and
11 the assessment cases it relies on. But there's an
12 important difference.

13 JUSTICE BREYER: Then you're saying that the
14 difference between the two classes is that if you
15 continue to have the tax apply to the people who haven't
16 paid it yet, there is a large administrative expense.
17 And if you -- an expense that does not exist in respect
18 to the class that has already paid.

19 So, the question, I would have thought, in
20 our Court is whether that's a rational distinction. And
21 I think contrary to what was suggested, administrative
22 expenses, of course, make a difference where the Equal
23 Protection Clause is concerned because they
24 differentiate between the two classes. And trying to
25 avoid an administrative expense is a rational reason,

1 normally, for making a distinction.

2 Now, I mention that because I know -- what
3 -- it can -- does that bring to mind any authority which
4 would be helpful? Because there was a question that
5 there is no such authority. It makes sense to me, but
6 is there some authority for that?

7 MR. CLEMENT: Sure, there is, Your Honor. I
8 mean, you look to a number of places. I would look to
9 Carmichael v. Southern Coal where, you know, this Court
10 is confronting a case where the State says, you know,
11 we're not going to tax employers -- employers who are
12 smaller than eight, because, you know, the game is not
13 worth the candle. And in a similar way here, they say
14 we want to get out of the Barrett Law business. We want
15 to make a clean break. And they say, you know, we don't
16 want to keep this office in the controller's office.

17 JUSTICE SCALIA: But here -- here the State
18 has defined the class. That's the difference. I mean,
19 to say employers with less than eight is a separate
20 class, that's fine. But -- but here, the State said
21 we're creating this class of -- of people who have to
22 pay for sewer assessments, and we're going to treat them
23 equally. That's what the law required.

24 MR. CLEMENT: I would have thought, Justice
25 Scalia, if this was an equal protection case, not a

1 contracts case, not a Winstar case, not an estoppel
2 case, if this was an equal protection case, the relevant
3 time period would be the time period of the ordinance
4 that's challenged, Resolution 101. At that time, there
5 is a difference already in real-world fact between those
6 who've paid in full and those who have outstanding
7 balance, and they're going to keep the city in the
8 Barrett Law business for three decades.

9 JUSTICE SCALIA: So, you're saying that any
10 future law which -- which disregards an equal
11 classification that a prior law established is okay? So
12 long as it's a future law that does it.

13 MR. CLEMENT: It --

14 JUSTICE SCALIA: There will always be a
15 future law that does it.

16 MR. CLEMENT: No, it -- it could be. There
17 still has to be a rational basis for it.

18 JUSTICE SCALIA: Yes.

19 MR. CLEMENT: And -- and --

20 JUSTICE SCALIA: That's what we're
21 questioning.

22 MR. CLEMENT: Right, but a rational basis is
23 -- boy, you know, we have two sets of accounts. Half of
24 these accounts are going to be a nightmare to maintain.
25 We have an estimate from our controller -- this is in

1 the Cox litigation, but it's cited in one of the amicus
2 briefs. We've got an estimate from our controller
3 that's going to cost \$200,000 to upgrade and maintain
4 this system. We really don't want to spend that.

5 CHIEF JUSTICE ROBERTS: Well, I think I
6 don't see the answer --

7 MR. CLEMENT: Now, is that \$200,000
8 associated --

9 CHIEF JUSTICE ROBERTS: Excuse me. I don't
10 see the answer to Justice Scalia's question. You're
11 saying this would be a rational system going forward,
12 but you also promised the people that they would be
13 treated equally over a certain period.

14 When you start out it's not equal because
15 somebody pays \$400 and somebody else pays 10,000, and --
16 but over the 30-year period, it's the same. That's why
17 it's equal in the beginning, even though somebody pays
18 400 and somebody pays 10,000 because they're going to
19 pay the same over the period.

20 Then you lop off the period. So, you're not
21 treating them equally. Go -- when you started. You can
22 no longer say don't worry about the inequality; it will
23 sort out in 30 years. Now you can't -- you have no way
24 of telling them why it's not unequal.

25 MR. CLEMENT: With all due respect,

1 Mr. Chief Justice, you're making this sound like it's an
2 estoppel case, like it's a Winstar case. It's not a
3 broken promise case. This is an equal protection case.
4 And the reason there's a rational difference at the time
5 Resolution 101 is, is because that point in time has
6 passed and they're in an different position.

7 But I also do want to make clear that you
8 will look in vain in the Barrett Law for this stern
9 promise that no matter what happens, we will eventually
10 collect the same amount from everybody. What there is,
11 is there is a requirement for equal assessment in the
12 first instance -- nobody says that was violated -- and
13 then, if you elect four installments, there's a
14 provision that says you shall collect.

15 The irony of their position is they say it's
16 perfectly okay for the city to break that promise. It's
17 perfectly okay to give forgiveness. They don't have a
18 quorum -- a quarrel with forgiveness. They want
19 forgiveness. They just want to get some refunds, too,
20 as a result.

21 JUSTICE ALITO: Well, they want forgiveness,
22 but you outline correctly in your brief the fact that
23 the city had three options. One of the options was to
24 hold everybody to what they understood when they signed
25 up under the Barrett Law.

1 And I -- I do not understand how your
2 administrative convenience argument fits in with the
3 decision to forgive the debt of the people who agreed to
4 pay on the installment plan. When the city was
5 collecting those payments was that a net loss? Were the
6 administrative costs of making those collections more
7 than the amount of money that was brought in?

8 If not, then I don't see how administrative
9 convenience justifies a rejection of that option.

10 MR. CLEMENT: Justice Alito, as I hear you,
11 you've switched from rational basis to it has to be, you
12 know, a net -- unless we can show a net loss, we lose.
13 Why can't we make a rational judgment that there's a
14 unique \$200,000 cost associated with maintaining this
15 program? We don't want to maintain the program. It's
16 tremendously politically unpopular. We've moved away
17 from it. We don't want to -- I mean, can you imagine
18 the city --

19 JUSTICE ALITO: It's rational for a city to
20 say that it costs us \$100,000 to collect this money, and
21 if we do collect it, we're going to bring in \$500,000;
22 so, we don't want to pay the \$100,000; so, we're going
23 to get rid of the program? That's rational?

24 MR. CLEMENT: It is rational, Justice Alito,
25 because they have to maintain an office to do it. You

1 know, think about the city. Do you really think --

2 JUSTICE ALITO: No, but the net -- the

3 net --

4 MR. CLEMENT: Do you really think --

5 JUSTICE ALITO: If the net -- if it's a net

6 gain, what is the rationality of abandoning it?

7 MR. CLEMENT: Because they want to get rid

8 of the office; they want to get out of the business;

9 they want to make a clean break.

10 Can you imagine the city 27 years from now

11 trying to take somebody's home by imposing and then

12 trying to enforce a tax lien based on a program that

13 they walked away from 27 years earlier? They'd get

14 laughed at. They couldn't do that.

15 And if they could make that judgment in --

16 another way of thinking about it, 10 years from now,

17 okay, they've collected everything from the 10-year

18 payers. All they've got left are the 20-year payers,

19 the 30-year payers. They say, you know, this is

20 ridiculous. It's still -- we're still taking in more

21 money than we're -- than it would cost, but it's

22 ridiculous. We want to get out of this business. We've

23 told the people --

24 JUSTICE ALITO: You put your finger on it.

25 They want to get out of the business. What they've done

1 is to shift the cost of the sewers from a -- from a
2 small group, a small interest group that is able to
3 presumably exert some political power to -- to
4 everybody. They spread the cost around to everybody.
5 And everybody -- the ordinary person who has to pay a
6 little bit more every month doesn't get all fired up
7 about it.

8 That's what this -- that's what this is
9 about, isn't it?

10 MR. CLEMENT: No, it's not what it's about,
11 the way you're describing it. Maybe there's a takings
12 claim for somebody to bring, but it's not an equal
13 protection claim. What you just articulated would be
14 exactly the same if there were a provision in the
15 Barrett Law that said, by the way, if we ever get rid of
16 the Barrett Law, all bets are off; we might not
17 collect the insolvency --

18 CHIEF JUSTICE ROBERTS: Well, there is a
19 provision -- you said I'd search in vain for this
20 provision in the Barrett Law.

21 MR. CLEMENT: Yes.

22 CHIEF JUSTICE ROBERTS: Well, I went and
23 searched and 15 --

24 (Laughter.)

25 CHIEF JUSTICE ROBERTS: -- 15(b)(3) says,

1 "The costs shall be primarily apportioned equally among
2 all abutting lands or lots."

3 MR. CLEMENT: Yes, that's the -- I -- I --
4 that's the provision I already mentioned about
5 appraisals. That's talking about the costs --

6 CHIEF JUSTICE ROBERTS: It says "costs."

7 MR. CLEMENT: The costs of the project when
8 they are doing the appraisal. When they're coming up
9 with the cost for how much it's going to cost to stick
10 the pipes in the ground, they have a law that it has to
11 be divided equally among the lots. That's an
12 assessment. There's a specific provision that you can
13 challenge the assessment if you don't like it. Once you
14 don't challenge it, it's final.

15 There's actually two provisions in the
16 Barrett Law that you won't search in vain for that talk
17 about the interest of finality, which is yet another
18 reason that justifies the differential treatment here
19 between people who paid have in full, their accounts are
20 closed, and people who have ongoing outstanding
21 balances.

22 CHIEF JUSTICE ROBERTS: Where -- where do I
23 look to find that when they say the costs shall be
24 apportioned equally, they are not referring to the
25 costs, but they were referring to the assessments?

1 MR. CLEMENT: They're referring to the costs
2 of the project, the improvement, that will then be
3 reflected --

4 CHIEF JUSTICE ROBERTS: The costs of the
5 project are funded by the -- the sewer hook-ups, and
6 some people pay 400 and some people paid 10,000.

7 MR. CLEMENT: No, but it's the costs that
8 are then reflected in the assessment on each lot. And
9 there's then a process for challenging that assessment
10 on the assumption that the costs are allocated equally
11 to each lot, and then when that's done, the finality
12 provisions kick in.

13 JUSTICE KENNEDY: But that just --

14 MR. CLEMENT: And nobody says there was
15 anything wrong.

16 JUSTICE KENNEDY: That just underscores the
17 promise of the State -- or the city that all owners will
18 be treated equally. That just underscores the point
19 that that was the understanding and the commitment.

20 MR. CLEMENT: With respect, that's not.
21 The original idea is, sure, you know, we're going to
22 assess the costs of the project equally among everybody
23 whose benefiting from the project. And then we're going
24 to have an assessment, and if the Barrett Law doesn't
25 change, the assumption is everybody's going to pay the

1 same amount.

2 I'm not here to tell you otherwise, but the
3 point is the Barrett Law, like most laws, doesn't have a
4 clause that plans for its own demise. It doesn't say,
5 well, you know, if -- if we get rid of this law, we
6 either will or will not enforce the installments.

7 And I think the question here is at a
8 different point in time when they've made a different
9 judgment -- we don't like the Barrett Law. It's proven
10 unpopular. It's proven unwieldy. It's not just
11 popularity or political. It's that, you know, they're
12 facing lots of low-income subdivisions with septic
13 tanks, and, you know, they're forcing the prospect of
14 trying to get people to pay \$10,000 to improve a -- the
15 sewer on a house that's worth \$50,000. They realize
16 that's a non-starter. We've got to get out of this
17 business.

18 CHIEF JUSTICE ROBERTS: You just said it's
19 not popularity. In page 1 of your brief, you say, "The
20 Barrett Law method eventually proved to be politically
21 unpopular." Sounds like it's popularity to me.

22 MR. CLEMENT: It's not just popularity. You
23 know, every once in a while the people have a point.
24 And it's not just that they don't like something; it's
25 the right to not like it. And they're very much right

1 to not like a law that says you got a \$50,000 house and
2 we're going to make you pay for a \$10,000 sewer hook-up.

3 They were right to get out of the business.
4 Having done that, I don't understand why they're saddled
5 with a provision of law that exists in the old law that
6 they're trying to get away from.

7 And just to be clear -- I mean, if you want
8 to look at a case that I think shows you why the State
9 law is not as equality über alles as they're presenting,
10 take a look at an old Indiana case called Allendorf, 176
11 N.E. 240. That's a case where some people in the
12 project challenged the -- the assessment, said, you
13 know, that's unfair; it's too much. Other people paid
14 in full.

15 The people who challenged it went to court.
16 They eventually settled with the city for a reduced
17 amount. Then later on the people who had paid in full
18 went into court and said we're entitled to pay no more
19 than those guys. You know what the Indiana appellate
20 court said? No dice. That doesn't work. You
21 basically -- you either waived your right in express
22 waiver or if you paid in full, it's -- you know, it's
23 too late. It's too late.

24 So, the -- and this is, with respect, I
25 think part of the problem with the Allegheny Pittsburgh,

1 and particularly this extension of it. You're putting
2 so much weight on the State law, and it gets you in this
3 business of flyspecking the Barrett Law.

4 I mean, you know, this -- I mean, Justice
5 Thomas made this point very well in the Nordlinger case,
6 that there's an anomaly here, which is you're looking --
7 supposed to be looking at Federal law, and the violation
8 seems to be tied to potentially a violation of State
9 law.

10 If I could focus on that for a minute,
11 because this is another really important difference
12 between Allegheny Pittsburgh and this case, which speaks
13 right to the remedy. In Allegheny Pittsburgh, it's a
14 facially neutral statute. And so, it would be an
15 anomaly there to say that when there's a facially
16 neutral statute, you're going to invalidate the -- the
17 statute. The statute's fine. The problem is you've
18 been assessed at 100 percent; everybody else has been
19 assessed at 50 percent. The Court in that unique
20 context says, you know, there's no obligation to go and
21 sort of mandamus the assessor, to bring everybody else
22 up. You get to sort of go back to that level.

23 This is very different. The challenge here,
24 like in Nordlinger, is a challenge to a distinction
25 drawn in a law. Resolution 101, unlike the law in

1 Allegheny Pittsburgh, is not facially neutral. It draws
2 a distinction. So, the relevant question is the
3 rationality of that distinction. Is it rational?

4 We submit there are multiple reasons why it
5 is rational. But if you disagree with me, the obvious
6 remedy is to strike down the statute or at least remand
7 to the State court with express instructions that they
8 have the option, which is exactly what happened in the
9 sex discrimination cases.

10 And, Justice Scalia, if you're worried about
11 incentives and standing, look at Heckler v. Mathews,
12 another sex discrimination case. This exact issue came
13 up. And what the Court said is standing is based on
14 your right to guaranteed equal treatment. Whether or
15 not it's a pocketbook injury, you have standing if
16 you're denied equal treatment.

17 Now, these guys may have been denied equal
18 treatment on the assumption they're right. But they can
19 get equal treatment restored just as easily by
20 Resolution 101 being invalidated in full as they can by
21 getting an additional windfall by getting a refund. And
22 as Justice Alito --

23 JUSTICE KENNEDY: Well, why is that -- why
24 is that a big deal for us? I mean, that's the law. You
25 get your -- your choice.

1 MR. CLEMENT: Okay. But, I mean, that's a
2 big difference because that's different from what
3 they're saying. They're saying there's no remedial
4 option. They're saying we are stuck now. We -- we have
5 to give refunds. That's the only permissible
6 constitutional remedy. And, obviously, the city would
7 prefer to get out of the Barrett Law business and to
8 provide these forgiveness, but it would certainly be a
9 lot better for the city if they would at least -- as the
10 Court made clear, they have the option of leveling up or
11 leveling down. I do think, though, that gets to Justice
12 Kagan's --

13 CHIEF JUSTICE ROBERTS: But you mentioned
14 Heckler v. Mathews. In Heckler v. Mathews, the Court
15 said, quote: "Ordinarily, extension" -- of the withheld
16 benefit -- "rather than nullification is the proper
17 course."

18 MR. CLEMENT: Yes.

19 CHIEF JUSTICE ROBERTS: So, while it is true
20 that you can cure a violation by leveling up or leveling
21 down, ordinarily, extension of the benefit is the proper
22 course. And that's for the reason Justice Scalia gave,
23 because, otherwise, there would be no equal protection
24 case brought.

25 MR. CLEMENT: If that were the rule, Heckler

1 v. Mathews would have come out the other way. The Court
2 was -- you know, the Court --

3 CHIEF JUSTICE ROBERTS: Well, what -- what
4 did the Court mean when they said, ordinarily, extension
5 is the proper course?

6 MR. CLEMENT: Well, they were talking about
7 a specific situation (a) under Federal law. So, I don't
8 know why the rule would be the same. And the sex
9 discrimination cases are much more on point for purposes
10 of this. But they're also talking about a very specific
11 context where you have a limitation on a benefit. And
12 the idea is, if you strike down the limitation, the
13 default option is everybody gets the benefit.

14 This is different. I mean, you know, really
15 what Heckler is talking about is severability concerns.
16 There's no severability that works here. Resolution
17 101 -- if you look at it, it doesn't say anything about
18 refunds. It simply says we're going to forgive the
19 balances on the outstanding accounts.

20 If that's somehow impermissible, then the
21 law goes. There's nothing to sever. There's nothing --
22 there's not one word in the statute about refunds. And
23 that's different from the context where you have a
24 general extension of benefits and you have some
25 limitations on the benefits.

1 JUSTICE BREYER: What do you think would
2 happen if the city says -- if it came out that way -- we
3 really want to give refunds or cut off -- we want to
4 stop collecting the money, period? Then to make it fair
5 on this hypothesis, the city would have to go back and
6 refund money. To whom? And how many?

7 MR. CLEMENT: And -- and in what amount?

8 JUSTICE BREYER: And you heard your -- your
9 friend try to make a distinction between this project,
10 and you wouldn't have to give the money, he said, to
11 every other person, whoever back in 1850 or 1890 or
12 whenever it was began to make Barrett Law payments. But
13 you would with this one.

14 Now, what -- I'd like a little comment on
15 that.

16 MR. CLEMENT: Well, you're absolutely right.
17 And, you know -- and, you know, I talked about the
18 question --

19 JUSTICE BREYER: Right, because it's a
20 question.

21 MR. CLEMENT: Well -- okay. Then the answer
22 is it would be an administrative nightmare. If I
23 understand the question --

24 JUSTICE SCALIA: I don't understand that.
25 Why? I mean, people paid the lump sum.

1 MR. CLEMENT: With respect to --

2 JUSTICE SCALIA: If people come forward and
3 say I'm one of the ones who paid the lump sum, I want a
4 refund; and if somebody doesn't come and present such a
5 claim, the city doesn't pay. If someone does --

6 JUSTICE BREYER: That's right, Justice --

7 JUSTICE SCALIA: Surely, the city has
8 records.

9 JUSTICE BREYER: Let me try to get my
10 question, which is, I'm not -- I'm thinking this is
11 project 1. So, certainly, on the hypothesis, you have
12 to pay back the people who already paid up for project
13 1. But in your brief, you say there's project 2 through
14 20. And is there, in your opinion, a basis for
15 distinguishing all those people who have paid up in
16 those projects, or would you have to give them their
17 money back, too?

18 Now, you heard your friend's statement --
19 explanation of why you wouldn't have to give them the
20 money back, and I want to get your response to that.

21 MR. CLEMENT: Well, with respect, what I
22 heard him say is we probably would. And I think we
23 certainly would as to most of the projects. There might
24 be a couple of the projects where the differences are so
25 small that he would say there's no gross inequality

1 there. But as to most of the other projects, there are
2 still substantial differences --

3 JUSTICE BREYER: How many people does that
4 involve, about?

5 MR. CLEMENT: It involves -- you know, I
6 don't -- I know the number of projects. It's like 20
7 projects. So, I'm guessing it's at least 1,000 people.
8 And then, of course, somebody's going to come in if we
9 do that, as you suggested, and say wait a second --

10 JUSTICE SOTOMAYOR: Was his figure of
11 2 million accurate? As the stake -- in the other case.

12 MR. CLEMENT: The stakes in the other case
13 without interest I think are \$2.7 million. So, you
14 know, I think the -- the ballpark figures are right.

15 CHIEF JUSTICE ROBERTS: When you say "the
16 other case," you mean every other project? Because
17 that's -- that's, what, a class action; right?

18 MR. CLEMENT: It's -- it's a class action,
19 the Cox -- the Federal litigation. But still, that's
20 not a -- that's not an insubstantial amount.

21 Of course, the relevant question is not, you
22 know, are the damages a set figure after you've had
23 litigation in Federal court? The question is what is
24 the city administrator, at the time he's trying to
25 decide whether he has a refund obligation, to do?

1 And, Justice Scalia, you said, well, it's
2 clear as mud. I mean, did you listen to the answer
3 about gross inequality? What, are they supposed to run
4 it through the gross inequality calculator that tells
5 them, well, you know, it's close, but it's not really --
6 there's not a discrete obligation? I don't know how --
7 I would not know how to advise them as to which of the
8 other 21 projects they owed a refund to and which they
9 didn't. I would be at a complete loss.

10 And the reason --

11 CHIEF JUSTICE ROBERTS: Well, if
12 everybody -- if everybody entitled to a refund came
13 forward, it would cost you \$2.7 million. And it --

14 MR. CLEMENT: No, actually it would -- plus
15 this one. So, it would be a little over 3.

16 CHIEF JUSTICE ROBERTS: Okay. Three --
17 \$3 million. And you say the real problem is the huge
18 administrative cost in trying to figure out who you owe
19 it to. If it's that huge, all they do is somebody who
20 comes forward, asks for a refund, verify that they're --
21 you know, were a homeowner on the project, give them the
22 refund.

23 MR. CLEMENT: Well, I mean --

24 CHIEF JUSTICE ROBERTS: The most it's going
25 to cost is \$3 million.

1 MR. CLEMENT: Yes, in this case. And the --
2 and the law you develop here is not going to be limited
3 to this case; it's going to apply in other contexts as
4 well. Heaven knows where it stops. As I said,
5 Allegheny Pittsburgh -- it was at least limited to a
6 particular context. Now, I mean, I don't know why any
7 city ever -- I mean, maybe this is the limiting
8 principle that no city ever again will provide amnesty
9 or forgiveness under any circumstances.

10 CHIEF JUSTICE ROBERTS: Amnesty -- I don't
11 get -- amnesty is entirely different. Amnesty is for
12 people who did something wrong. Nobody did something
13 wrong here; it wasn't wrong to pay with installments.

14 MR. CLEMENT: But, Mr. Chief Justice,
15 it's the --

16 CHIEF JUSTICE ROBERTS: So, amnesty cases
17 don't apply.

18 MR. CLEMENT: It's the same principle. I
19 mean, I could certainly see some -- you know, suppose
20 the city elects a laissez-faire mayor and says you know
21 what? Parking tickets -- it's not worth the hassle;
22 we're going to getting out of the parking ticket
23 enforcement business, and we're going to forgive
24 everybody their parking tickets.

25 If I had just paid my parking tickets, I'd

1 be hacked off, but I wouldn't feel like I had a Federal
2 constitutional right to get my money back. And that's
3 the difference --

4 JUSTICE KENNEDY: What do you do with the
5 hypothetical about the income tax and the sales tax?
6 So, you don't pay any income tax if the sales tax had
7 gone into effect.

8 MR. CLEMENT: I think if they really got rid
9 of the -- the Federal tax forever, I don't think there
10 wouldn't be an equal protection violation. I think
11 there might be a different constitutional violation. If
12 you listen to him, the first thing he ticked off about
13 why that would be so horrible is there was no notice.
14 Well, that sounds like a due process concern to me, not
15 an equal protection concern.

16 And that's really what's happening here.
17 When they transport Allegheny Pittsburgh from the
18 context it arose in to this very different context,
19 they're converting it from an equal protection case to
20 something more like a contract clause case or to a
21 Winstar case or something like that. And not one word
22 in that opinion suggests that once a State adopts a
23 certain policy, that it's trapped. It can't make a
24 reasonable and rational transition away from that policy
25 to a policy that better serves the citizenry.

1 JUSTICE ALITO: Is --

2 MR. CLEMENT: And if it doesn't --

3 JUSTICE ALITO: Is there some identified or
4 identifiable demographic difference between the two
5 groups that either justifies or could on -- on a remand
6 justify the different treatment?

7 MR. CLEMENT: Well, I think the one -- I
8 don't think there's a demographic difference. I think
9 the one concrete difference that really is a difference
10 is, from the city's perspective, they're looking at two
11 groups, all of whom are going to have to pay a new
12 higher monthly fee.

13 And I think they can make a rational
14 decision that says, look, you know, one of these groups
15 has to make two monthly payments to the city for sewer
16 and water. That seems a little crazy. So, why are
17 we -- what we'll do is we'll just make everybody in the
18 city in terms of their ongoing payments to the city for
19 sewer and water -- we will treat them all exactly the
20 same. One fee.

21 Thank you, Your Honor.

22 CHIEF JUSTICE ROBERTS: Thank you, counsel.

23 Mr. Stancil, you have 4 minutes remaining.

24 REBUTTAL ARGUMENT OF MARK T. STANCIL

25 ON BEHALF OF THE PETITIONERS

1 MR. STANCIL: Justice Alito, I want to just
2 pick up right there. What they're actually saying on
3 these two monthly payments idea is that it's rational
4 for somebody who's just paid \$300, and now everybody
5 pays an extra \$10 a month -- we don't want them to have
6 to make their \$30 a month Barrett Law payment having
7 paid \$300 and the extra 10.

8 My clients still have to pay the extra \$10 a
9 month, but we're out of pocket \$9,300. I think that is
10 -- I think that's patently irrational, to say that we're
11 trying to help people who are out 300 bucks from having
12 to pay an extra \$30 a month going forward.

13 JUSTICE KAGAN: Mr. Stancil, here's what
14 worries me about this case: To me, this is a case about
15 transition rules. All legislation creates classes of
16 citizens, and some are -- and -- and puts them all in a
17 group and says you're going to be treated in the same
18 way as long as this legislation exists. And then a
19 legislature comes along and changes that piece of
20 legislation, and different people are affected
21 differently by it.

22 And to me what you are suggesting is that
23 when that break is made and when that transition occurs,
24 the -- I don't know how you would apply the rule that
25 you're suggesting, which is that everybody in the former

1 class has to be treated the same as a matter of
2 transition policy.

3 MR. STANCIL: If you've promised equal
4 treatment -- and we're talking about a -- this is a -- a
5 specific case. A specific commonly shared benefit among
6 people who are indistinguishable on any rational basis.
7 They live next door to each other; they flush into the
8 same pipe; and they paid and were promised equal
9 payment. In that instance, you -- then there has to be
10 a rational method. You have to treat them equally when
11 you transition.

12 So, there may be times where the city has
13 promised and committed, and there is no independent
14 rational basis for distinguishing.

15 It's not that -- if we want to go forward
16 and we want to tax blondes instead of brunettes, well,
17 the fact that we're going to start doing that
18 prospectively doesn't make that okay. And, moreover,
19 this isn't prospective. We're talking about an
20 assessment historically imposed on the very same day for
21 the very same.

22 JUSTICE ALITO: Time is usually a rational
23 reason for doing it. If -- suppose everybody paid on
24 the installment plan. The city could say as of a
25 certain date we're -- no more installment payments. And

1 the people who paid up previously, would -- would they
2 be -- would they have an equal protection claim?

3 MR. STANCIL: If we -- I'm sorry. I
4 thought --

5 JUSTICE ALITO: Suppose that there had never
6 been the option of making the lump-sum payment.
7 Everybody paid on installment plans over a 10-year
8 period, and then the city decided January 1, 2012, no
9 more installment plans; everything that's still due is
10 forgiven. That would be rational, wouldn't it?

11 MR. STANCIL: Right. Because we'd all be
12 treated equally.

13 Could I quickly get to the administrative
14 nightmare? In -- if you go to the Cox litigation and go
15 on Pacer and you pull up document number 98, you'll find
16 the city's filing in the Cox case, in which they give
17 the name and address and amount of -- owed to every
18 taxpayer under any of these 20 other Barrett Law
19 projects. This is -- I think it's -- I think it's
20 ludicrous to say there's some Gordian knot that would
21 have to be cut to issue refunds.

22 But, more generally, I think this is part of
23 the city's argument. They say, well, perfection may be
24 difficult to achieve. Well, so be it. It always is;
25 but that does not justify gross disparities and

1 "anything goes." You may want to make a clean break and
2 go to a new system, fine. But you have to do it in a
3 way that treats the same people the same.

4 JUSTICE BREYER: The argument isn't that
5 it's expensive to administer as much as it is there are
6 1,000 people in all these projects who are already paid
7 up. We don't have enough money to pay them all back.
8 That's why we don't want to pay them back. At the same
9 time, we don't want to collect the money for 30 years
10 from these other people who aren't fully paid yet.

11 MR. STANCIL: Well, if that's the case --

12 JUSTICE BREYER: The question, I guess, is,
13 is that rational?

14 MR. STANCIL: No, Your Honor. Simply
15 sending in your tax bill -- again, if you sent in your
16 taxes yesterday, are you "too bad, so sad"? I don't
17 think that's rational.

18 And I want to get back to reliance interest
19 because -- I can't.

20 CHIEF JUSTICE ROBERTS: Thank you, counsel.
21 The case is submitted.

22 (Whereupon at 11:09 a.m., the case in the
23 above-entitled matter was submitted.)

24

25

A				
abandon 29:21 32:13 34:13	advise 58:7	18:4 23:3	arose 60:18	56:12,17,20
abandoning 3:11 45:6	afford 21:10 22:9	35:12 43:10	articulated 46:13	60:2 65:7,8,18
able 20:7 38:4 46:2	age 38:1,2	44:7 49:1	asking 20:15	bad 8:18 23:16 65:16
above-entitled 1:12 65:23	ago 13:8 17:21	50:17 55:7	asks 4:18 58:20	balance 41:7
absolutely 23:20 23:22 55:16	agree 20:11 31:16	57:20 64:17	aspect 28:14	balances 10:1 16:2 22:25
abutting 47:2	agreed 31:7 35:21 44:3	amounts 13:2	assess 48:22	29:25 36:12
acceptable 30:8	agreeing 4:19	analogue 33:7	assessed 51:18 51:19	47:21 54:19
accounts 30:1,3 35:13 41:23,24 47:19 54:19	agreement 4:18	analogy 38:21	assessing 13:24	ballpark 57:14
accurate 57:11	ahead 36:16	angry 5:17 12:19 16:4	assessment 4:21 6:15 8:5 27:1	Barrett 3:23 4:10 6:15 9:16
achieve 24:17 37:22 64:24	AL 1:3,7	anomaly 33:16 51:6,15	34:2 39:11	9:25 11:22
action 6:1,4 11:21 34:8 57:17,18	aliens 5:3	answer 12:19,22 42:6,10 55:21 58:2	43:11 47:12,13	12:4 13:18,22
active 11:22	Alito 18:8,12 30:5,12,18 31:5,11 34:18	anymore 31:8	48:8,9,24	14:9 27:15
additional 52:21	34:20 35:2,19	anyway 25:5	50:12 63:20	28:1,11 29:22
address 36:17 64:17	43:21 44:10,19	APPEARAN... 1:15	assessments 7:9 32:22 40:22 47:25	29:25 30:16,19
addressed 18:14	44:24 45:2,5	appellate 9:14 50:19	assessor 51:21	30:22,23,24,25
addresses 33:25	45:24 52:22	appendix 28:9	associated 30:2 42:8 44:14	31:25 32:12,13
administer 26:22 65:5	61:1,3 62:1	applied 33:10	assume 36:12	33:18 34:10
administrating 25:12	63:22 64:5	apply 5:3 39:15 59:3,17 62:24	assumption 18:1 48:10,25 52:18	40:14 41:8
administrative 12:6,6,7 27:5,8 34:21 35:8	alive 26:1	apportioned 47:1,24	asymmetry 13:12	43:8,25 46:15
39:16,21,25	Allegheny 6:21 10:23 17:4	apportionment 32:24	as-applied 9:5	46:16,20 47:16
44:2,6,8 55:22	18:14 26:23	appraisal 47:8	attaches 23:23	48:24 49:3,9
58:18 64:13	32:9,18,20	appraisals 47:5	authority 40:3,5 40:6	49:20 51:3
administrativ... 25:22	33:7,8,12 34:7	approving 28:18	automatically 4:12	53:7 55:12
administrator 57:24	36:18 39:10	arbitrarily 20:13	avoid 39:25	62:6 64:18
admit 32:11	50:25 51:12,13	arbitrary 4:2,3 11:11 22:8,15 23:19	avoiding 35:8	base 33:1,4
adopt 33:14	52:1 59:5	area 36:21 39:7	aware 36:20	based 45:12 52:13
adopting 32:4	60:17	argue 28:21	a.m 1:14 3:2 65:22	bases 34:24 35:25
adopts 60:22	Allendorf 50:10	argued 27:1		basically 5:5,20 50:21
adversary 4:23	alles 50:9	argument 1:13 2:2,5,8 3:3,7 27:18 29:16 44:2 61:24 64:23 65:4	B	basis 5:10 7:22 21:9 26:19,20 30:9,22 32:18 34:22 41:17,22 44:11 56:14 63:6,14
	allocated 48:10	arguments 4:23	B 23:6	Beach 8:15
	allowed 9:9	Armour 1:3 3:4	back 6:24 7:10 8:4,4,21,24 11:17 12:11,15 16:7,9 19:2,9 19:20 35:13 51:22 55:5,11	began 55:12
	all-paid-up 16:7			beginning 42:17
	alternative 30:1			behalf 2:4,7,10 3:8 29:17 61:25
	amicus 42:1			belies 26:11
	amnesties 4:25			
	amnesty 4:24 5:2 8:19 24:6 24:11 26:14 59:8,10,11,11 59:16			
	amount 9:15			

<p>believe 27:7 benefit 3:20 37:22 53:16,21 54:11,13 63:5 benefiting 48:23 benefits 11:20 54:24,25 bet 31:8 bets 46:16 better 53:9 60:25 big 20:12 37:6 52:24 53:2 bill 23:17 65:15 bills 3:15 bit 13:5 46:6 blonde 22:7 blondes 63:16 blue 28:9 board 21:4 bonds 22:18 borrow 24:15 bother 7:25 boy 41:23 break 29:24 35:3 40:15 43:16 45:9 62:23 65:1 Breyer 6:10,18 6:23 7:7,14,18 7:23 8:8,11,16 12:5 14:20 15:15,23 16:3 16:12,16,20,24 17:9,12,17 25:3,18,23 26:12 39:13 55:1,8,19 56:6 56:9 57:3 65:4 65:12 Breyer's 13:20 brief 28:9 43:22 49:19 56:13 briefs 42:2 bring 11:4 18:20 40:3 44:21 46:12 51:21</p>	<p>broad 5:14 9:4 broadly 26:14 broken 43:3 brought 19:23 36:1 44:7 53:24 brunettes 22:8 63:16 bucks 62:11 budget 21:21 built 14:1 burden 17:2 27:5 burdened 18:2 burdens 35:9 business 25:6 30:17,19 31:25 40:14 41:8 45:8,22,25 49:17 50:3 51:3 53:7 59:23</p> <hr/> <p style="text-align: center;">C</p> <hr/> <p>C 2:1 3:1 23:7 calculate 11:20 calculated 30:7 calculation 12:3 calculator 58:4 call 15:16 35:3,5 called 50:10 candle 40:13 care 6:18 Carmichael 40:9 case 3:4 5:19 8:14 9:4,23 10:21 11:20,21 17:24,25 19:21 20:1,2 21:9,11 22:4 26:6,10 26:16 27:21 28:15 32:4 33:8 34:6,9 37:7,8,24,25 38:18 39:4,10 40:10,25 41:1</p>	<p>41:1,2,2 43:2,2 43:3,3 50:8,10 50:11 51:5,12 52:12 53:24 57:11,12,16 59:1,3 60:19 60:20,21 62:14 62:14 63:5 64:16 65:11,21 65:22 cases 5:10 8:13 10:25 15:11 17:5 19:13,17 19:23,23 39:11 52:9 54:9 59:16 cash 23:2 certain 7:5 42:13 60:23 63:25 certainly 11:2 36:13 53:8 56:11,23 59:19 challenge 9:5 35:23 36:1 47:13,14 51:23 51:24 challenged 41:4 50:12,15 challenging 48:9 chance 24:2 change 9:9 20:7 20:17,18 21:23 29:4 33:14,19 33:22 34:4,4,6 34:7,10 48:25 changed 20:20 changes 62:19 changing 33:25 charging 22:19 24:21 check 35:11 Chief 3:3,9 5:22 17:20 18:3 26:21,25 29:13 29:18 32:17 33:6,19,22</p>	<p>38:17,21 39:3 42:5,9 43:1 46:18,22,25 47:6,22 48:4 49:18 53:13,19 54:3 57:15 58:11,16,24 59:10,14,16 61:22 65:20 choice 4:16 19:7 19:14,15,16 52:25 choose 29:3 choosing 4:8 chose 3:11 14:11 CHRISTINE 1:3 circumstances 5:6 59:9 cited 42:1 cities 21:20 citizenry 60:25 citizens 62:16 citizenship 5:3 city 1:6 3:4,11 4:4,18 9:22 10:10 11:4 12:2,8 13:23 17:22 18:3,8 22:5 24:3 29:20,20 30:6 31:15 36:8,12 37:12 38:17 41:7 43:16,23 44:4,18,19 45:1,10 48:17 50:16 53:6,9 55:2,5 56:5,7 57:24 59:7,8 59:20 61:15,18 61:18 63:12,24 64:8 citywide 14:6 city's 3:22 61:10 64:16,23 city-county 21:5 claim 18:5 32:9</p>	<p>32:15,19 34:22 46:12,13 56:5 64:2 claiming 9:19 class 11:21 39:18 40:18,20 40:21 57:17,18 63:1 classes 39:14,24 62:15 classic 37:24 classification 4:2 41:11 clause 27:9,18 28:23,25 31:17 31:21 33:4 37:16,21 39:23 49:4 60:20 clean 29:24 35:3 40:15 45:9 65:1 clear 4:7 5:10 6:17 8:17 16:10 19:18 25:8 43:7 50:7 53:10 58:2 clearly 39:8 Clement 1:18 2:6 29:15,16 29:18 30:12,20 31:11 32:6 33:5,21 34:5 34:19 35:1,22 36:5,9,13 37:9 38:5,9,13,20 39:2,5 40:7,24 41:13,16,19,22 42:7,25 44:10 44:24 45:4,7 46:10,21 47:3 47:7 48:1,7,14 48:20 49:22 53:1,18,25 54:6 55:7,16 55:21 56:1,21 57:5,12,18 58:14,23 59:1</p>
---	---	--	---	---

<p>59:14,18 60:8 61:2,7 clients 14:24 23:25 24:20 62:8 close 23:18 35:13 58:5 closed 47:20 Coal 40:9 code 25:25 26:14,17 collect 28:4,6 31:2,6,12,16 43:10,14 44:20 44:21 46:17 65:9 collected 4:11 22:21,22 23:1 28:3 45:17 collecting 8:1 44:5 55:4 collections 44:6 colloquy 32:10 come 13:13 14:19,19 16:18 23:14 54:1 56:2,4 57:8 comes 13:6,6,7 58:20 62:19 coming 14:22 47:8 comment 55:14 commitment 48:19 committed 9:2 63:13 common 3:20 31:13 37:12 commonly 63:5 comparing 26:2 complete 58:9 completely 14:12 16:2 complicated 31:6 compromising 26:19</p>	<p>concern 35:7 60:14,15 concerned 27:15 39:23 concerns 4:24 54:15 concrete 61:9 concretely 30:20 condition 28:18 confront 35:14 confronting 40:10 connect 3:13 17:7 connection 7:5 connects 14:4 considering 32:19 constituted 27:21 Constitution 21:10 constitutional 6:19,20 19:17 23:23 39:7 53:6 60:2,11 contention 3:22 contest 4:20 context 5:11 15:6 30:15 51:20 54:11,23 59:6 60:18,18 contexts 59:3 context-driven 25:1 continue 31:1 39:15 continued 31:12 31:15 contract 27:18 27:24 28:23,25 60:20 contracted 31:8 contracts 41:1 contrary 39:21 controller 41:25 42:2</p>	<p>controller's 30:23 40:16 convenience 34:21 44:2,9 convenient 22:11 converting 60:19 correct 9:21 14:2 19:18 27:4 correctly 13:23 43:22 cost 13:2 20:4 21:7 42:3 44:14 45:21 46:1,4 47:9,9 58:13,18,25 costs 44:6,20 47:1,5,6,7,23 47:25 48:1,4,7 48:10,22 council 21:5 counsel 4:22 17:20 61:22 65:20 count 35:1 counts 10:14,17 couple 23:19 56:24 course 31:12 39:22 53:17,22 54:5 57:8,21 court 1:1,13 3:10 9:14,14 10:24 11:24,25 18:15,17 19:12 22:2 27:2 28:12 29:19 38:3 39:20 40:9 50:15,18 50:20 51:19 52:7,13 53:10 53:14 54:1,2,4 57:23 courts 11:2 Court's 5:9 8:12</p>	<p>15:11 17:5 19:17 Cox 11:21 13:10 17:25 18:7 42:1 57:19 64:14,16 crazy 23:9 61:16 create 21:20 31:19 created 39:5 creates 13:11 38:25 62:15 creating 15:9 40:21 cure 18:8 53:20 curious 27:14 31:14 cut 35:11 55:3 64:21 cutoff 6:13</p> <hr/> <p style="text-align: center;">D</p> <hr/> <p>D 1:18 2:6 3:1 29:16 daily 26:19 damages 10:25 11:24 12:2 57:22 date 63:25 day 12:12,17 24:3 63:20 deal 15:5,6 35:4 52:24 dealing 15:3 38:22 39:4 debt 26:20 35:21 44:3 decades 30:3 41:8 decide 9:4 34:12 57:25 decided 14:8 21:8 29:21,24 64:8 decides 23:10 decision 15:4 19:11 44:3</p>	<p>61:14 decisions 26:15 declares 4:10 default 4:17 19:18 54:13 define 7:16,18 defined 3:19 40:18 defines 3:21 definition 8:25 11:11 degrees 38:24 delaying 4:8 demise 49:4 demographic 61:4,8 denied 52:16,17 deny 21:16 describing 46:11 designed 24:17 desirable 4:3 determination 6:2 24:17 develop 59:2 dice 50:20 difference 5:19 37:7 39:12,14 39:22 40:18 41:5 43:4 51:11 53:2 60:3 61:4,8,9,9 differences 33:5 56:24 57:2 different 5:13 6:5,11,12 13:1 13:2,3 20:1 24:15,19 25:5 33:9 34:6,9 36:17 39:4,10 43:6 49:8,8 51:23 53:2 54:14,23 59:11 60:11,18 61:6 62:20 differential 47:18</p>
--	--	---	--	--

differentiate 39:24	25:8	entities 31:9	eventually 43:9 49:20 50:16	extension 51:1 53:15,21 54:4 54:24
differently 5:7 14:22 19:12 62:21	drawing 4:4 8:8	entitled 7:5 8:25 11:12 17:5 21:24 29:5 50:18 58:12	everybody 6:14 15:2 19:8 20:15,17 22:19 34:1 37:17 43:10,24 46:4 46:4,5 48:22 51:18,21 54:13 58:12,12 59:24 61:17 62:4,25 63:23 64:7	extra 14:7 62:5 62:7,8,12 extreme 5:1
difficult 64:24	drawn 34:23 51:25	entry 5:4	everybody's 19:3 48:25	<hr/> F <hr/>
disagree 52:5	draws 36:22 52:1	equal 4:6 5:9 7:4 8:25 9:1 10:8 11:12 12:1,24 12:25 15:11 17:8 19:22 21:9,16,25 24:2,23 27:3,8 29:5 31:14,17 31:21 32:8,15 32:19 33:3,16 33:16 34:15 37:15,18,20 39:22 40:25 41:2,10 42:14 42:17 43:3,11 46:12 52:14,16 52:17,19 53:23 60:10,15,19 63:3,8 64:2	exact 30:17 33:21 52:12	face 31:21
discharge 28:8	drew 10:23	equality 50:9	exactly 14:19 18:14 19:19 38:13,24 46:14 52:8 61:19	facially 33:10 51:14,15 52:1
discover 26:4	drill 23:8	equalize 19:13	example 4:9 5:12,23,25 24:6,14	facing 49:12
discrete 58:6	drink 38:1,4,7	equally 3:19 10:10 19:9 22:1 24:12 30:9 32:22,24 33:23 40:23 42:13,21 47:1 47:11,24 48:10 48:18,22 63:10 64:12	exception 27:8	fact 4:2,16 6:14 8:13 10:4 15:4 15:15 16:14 32:7 33:24 41:5 43:22 63:17
discretely 3:19	drinking 37:25	ESQ 1:16,18 2:3 2:6,9	Excuse 42:9	facts 16:12
discrimination 37:25 39:8 52:9,12 54:9	due 29:25 42:25 60:14 64:9	essentially 13:24	exert 46:3	failing 28:7
disparities 11:14 64:25	duties 28:8	established 41:11	exist 39:17	fair 14:10 55:4
disparity 3:25 10:9,15,17,19 10:20 11:5,7	D.C 1:9,16,18	estimate 41:25 42:2	exists 50:5 62:18	fairly 26:6
disproportion... 17:1	<hr/> E <hr/>	estoppel 41:1 43:2	expectation 37:7 37:10	faith 4:5
disproportion... 17:3 18:2	E 2:1 3:1,1	ET 1:3,7	expedience 35:5	faulty 25:17,21
dispute 36:7,14	earlier 45:13	event 28:16	expediency 34:21	favor 11:25
disregards 41:10	easier 26:21		expense 39:16 39:17,25	FCC 8:15
distinction 4:4 9:24 34:23 36:22 39:20 40:1 51:24 52:2,3 55:9	easily 52:19		expenses 39:22	February 1:10 23:12
distinguishing 25:6 56:15 63:14	easy 10:22 11:1 27:2		expensive 21:13 22:1 65:5	February 1:10 23:12
divided 47:11	economic 30:9		explain 9:23 35:24	Federal 11:21 23:11 51:7 54:7 57:19,23 60:1,9
document 64:15	effect 60:7		explanation 56:19	fee 13:24,24,25 14:5,14 21:6 31:9 61:12,20
documents 27:16 28:17	effectively 18:23		explicitly 3:20	feel 60:1
doing 8:20 29:23 47:8 63:17,23	effects 14:12		explore 27:20	fees 15:1 22:16
dollar 9:15 12:3	eight 40:12,19		express 50:21 52:7	figure 11:15 35:16,17 57:10 57:22 58:18
dollars 22:6	either 20:7 24:8 38:12 49:6 50:21 61:5		extending 33:2	figures 57:14
door 6:6 13:1 63:7	elect 43:13			file 24:8
dozens 25:4	elects 59:20			filed 23:15 24:7
draw 8:6,13,22 11:1,2 20:6,8	eliminate 4:5 37:20			filer 23:16

<p>finality 47:17 48:11 financially 20:24 financing 20:7 29:23 find 47:23 64:15 fine 7:18 37:2 40:20 51:17 65:2 finger 30:6 45:24 fired 46:6 first 9:14 28:2 33:6 35:13 43:12 60:12 fits 44:2 five 35:1 flat 13:24,25 14:5,14 flexibility 7:16 flip 28:25 flush 9:8 63:7 flyspecking 51:3 focus 51:10 following 7:1 12:8 footing 4:9 forcing 49:13 foresee 26:6 forever 26:4 60:9 forgave 14:20 16:8 forgive 5:21 22:24 24:23 29:2,24 31:20 31:22 32:14 34:11 36:11 44:3 54:18 59:23 forgiven 5:4 16:2,22 22:23 23:17 64:10 forgiveness 18:9 26:14,17 27:17 28:19 35:23</p>	<p>36:5 37:3,4,13 37:14,17 43:17 43:18,19,21 53:8 59:9 forgiving 5:11 5:14 23:4 24:14 35:20 former 62:25 forward 13:15 13:20 38:18 42:11 56:2 58:13,20 62:12 63:15 foul 26:16 four 27:22,25 43:13 free 8:3 friend 55:9 friend's 56:18 front 24:1 29:6 29:9 30:8 fulfilling 20:16 full 3:15 4:19 8:21 16:19 24:1 41:6 47:19 50:14,17 50:22 52:20 fully 65:10 funded 3:23 48:5 funding 3:12 future 8:19 14:3 16:8 31:22,23 36:14 41:10,12 41:15</p> <hr/> <p style="text-align: center;">G</p> <hr/> <p>G 3:1 gain 45:6 game 40:12 general 15:13 54:24 generally 26:15 64:22 getting 19:9 25:5 52:21,21 59:22</p>	<p>Ginsburg 9:11 11:17 19:7,16 38:11,14 give 7:10,24 8:4 10:5 11:4,15 12:10,15,16 17:6 23:19 29:7 37:3 43:17 53:5 55:3,10 56:16 56:19 58:21 64:16 given 32:20 37:2 gives 23:21 giving 16:9 35:20,25 37:5 go 5:18 8:3 19:3 19:20 21:2 23:11 24:19 32:15 35:2,13 38:11 42:21 51:20,22 55:5 63:15 64:14,14 65:2 goal 24:17,18 25:3 goes 13:19 54:21 65:1 going 5:21 6:7 8:3 9:8,10 11:10 13:12,15 13:21 14:11,14 14:15 20:6,18 22:24 23:17 25:7,11 26:8 26:13,16 27:20 31:22,23 32:1 34:1,11,12,13 35:12,14 37:1 37:3,21 38:18 40:11,22 41:7 41:24 42:3,11 42:18 44:21,22 47:9 48:21,23 48:25 50:2 51:16 54:18 57:8 58:24</p>	<p>59:2,3,22,23 61:11 62:12,17 63:17 good 4:5 26:8 30:14 35:6 Gordian 64:20 gosh 23:5 government 5:7 5:20 30:15 32:5,11 34:8 35:6 gross 3:25 10:9 10:14,17,19 11:5,7,14 56:25 58:3,4 64:25 grossly 17:1,2 18:1 ground 31:13 37:12 47:10 grounds 37:21 group 3:19 46:2 46:2 62:17 groups 3:17 19:11 61:5,11 61:14 guaranteed 7:3 7:4 52:14 guess 20:14 38:3 38:3 65:12 guessing 57:7 guy 24:8 guys 50:19 52:17</p> <hr/> <p style="text-align: center;">H</p> <hr/> <p>hacked 60:1 half 10:7,8 13:17 41:23 happen 26:7 55:2 happened 12:13 15:24 27:19 38:2 52:8 happening 60:16 happens 4:24</p>	<p>43:9 harming 37:22 hassle 59:21 hates 20:16 hear 3:3 35:2 44:10 heard 55:8 56:18,22 Heaven 59:4 heavily 8:15 Heckler 52:11 53:14,14,25 54:15 held 28:6 help 62:11 helpful 40:4 herring 23:5 higher 61:12 highlights 22:15 historically 63:20 history 8:4 hold 43:24 home 45:11 homeowner 58:21 homeowners 3:19 6:6 9:5 Honor 5:8,22 6:16,25 7:21 8:7,23 11:6,16 14:3 18:7,11 21:12,17,22 24:13 25:1,16 25:21 26:9,24 27:4 28:21 29:11 40:7 61:21 65:14 Honor's 13:4 hooking 14:21 hook-up 50:2 hook-ups 33:3 48:5 hope 19:24 horrible 60:13 house 35:15 49:15 50:1</p>
--	---	---	--	---

<p>huge 58:17,19 human 26:1 hundreds 25:4 hypothesis 55:5 56:11 hypothetical 13:4 60:5</p> <hr/> <p style="text-align: center;">I</p> <p>idea 34:19 48:21 54:12 62:3 identifiable 61:4 identified 61:3 ignorant 14:12 illegal 5:3,4 illustration 23:9 imagine 12:8 44:17 45:10 immigration 5:2 impermissible 54:20 implications 21:21 important 9:24 39:12 51:11 imposed 4:1 5:11 6:5 24:12 63:20 imposes 34:13 34:15 imposing 45:11 impossible 25:23,24 improve 49:14 improvement 48:2 improvements 29:23 incentive 18:20 incentives 52:11 include 29:2 including 39:7 income 23:11 60:5,6 increased 21:5 22:16 independent</p>	<p>63:13 Indiana 1:7 15:1 50:10,19 Indianapolis 1:6 3:5 18:24 22:19 29:21 indistinguishable... 63:6 individual 24:7 26:20 individualized 6:2 24:16 inequal 23:3 inequality 42:22 56:25 58:3,4 inflicts 19:17 inherently 6:1 initial 3:24 27:16 injury 52:15 insolvency 46:17 installment 4:8 4:10,12,14,17 7:20 18:10 28:2,6 29:4 30:10 32:14 44:4 63:24,25 64:7,9 installments 4:19 43:13 49:6 59:13 instance 9:14 43:12 63:9 instructions 52:7 insubstantial 57:20 intended 20:16 interest 4:19 46:2 47:17 57:13 65:18 invalid 36:22 invalidate 36:19 36:23 37:17 51:16 invalidated</p>	<p>52:20 involve 5:2 57:4 involves 57:5 involving 20:3 irony 43:15 irrational 6:2 62:10 irrationality 26:4 IRS 23:14 26:17 issue 18:4 33:25 52:12 64:21</p> <hr/> <p style="text-align: center;">J</p> <p>January 64:8 jettisoning 3:23 Joe 16:21 judges 28:12 judgment 5:13 9:13,13 44:13 45:15 49:9 June 23:1 Justice 3:3,9 4:22 5:16 6:10 6:18,23 7:7,14 7:18,23 8:8,11 8:16 9:11 10:14,18 11:3 11:17 12:5 13:16,20 14:13 14:18,20 15:2 15:15,23 16:3 16:12,16,20,24 17:9,10,11,12 17:17,20 18:3 18:8,12,19,23 19:7,16,20,25 20:12,14,22,24 21:8,13,15,18 24:5,10,22 25:3,18,23 26:12,21,25 27:7,13,23 28:14,22 29:7 29:13,18 30:5 30:12,18 31:5 31:11,18 32:2</p>	<p>32:6,17 33:6 33:19,22 34:18 34:20 35:2,19 36:3,7,10,11 37:6,9,19 38:6 38:11,14,17,21 39:3,13 40:17 40:24 41:9,14 41:18,20 42:5 42:9,10 43:1 43:21 44:10,19 44:24 45:2,5 45:24 46:18,22 46:25 47:6,22 48:4,13,16 49:18 51:4 52:10,22,23 53:11,13,19,22 54:3 55:1,8,19 55:24 56:2,6,6 56:7,9 57:3,10 57:15 58:1,11 58:16,24 59:10 59:14,16 60:4 61:1,3,22 62:1 62:13 63:22 64:5 65:4,12 65:20 Justice's 5:23 justification 3:25 20:13 justified 3:25 22:4 justifies 44:9 47:18 61:5 justify 61:6 64:25</p> <hr/> <p style="text-align: center;">K</p> <p>Kagan 10:14,18 17:10 19:25 20:14,22,24 21:18 31:18 62:13 Kagan's 53:12 keep 31:3 40:16 41:7</p>	<p>Kennedy 27:13 27:23 28:14,22 29:7 32:2,6 36:3,7,10,11 37:6,9 48:13 48:16 52:23 60:4 key 5:11 kick 48:12 kind 5:25 knot 64:20 know 6:7 11:13 15:16 20:5,8 20:23 22:5,25 27:14 30:21 31:16 32:12,14 33:6 34:11 35:1,6,10,12 35:16 36:25 40:2,9,10,12 40:15 41:23 44:12 45:1,19 48:21 49:5,11 49:13,23 50:13 50:19,22 51:4 51:20 54:2,8 54:14 55:17,17 57:5,6,14,22 58:5,6,7,21 59:6,19,20 61:14 62:24 knows 59:4</p> <hr/> <p style="text-align: center;">L</p> <p>laissez-faire 59:20 lands 47:2 large 39:16 late 23:16 24:7 24:14 50:23,23 laughed 45:14 Laughter 17:15 17:19 19:1,4 27:10 29:10 46:24 law 3:20,23 4:7 4:10 6:15,16</p>
--	---	--	---	--

6:19,20,21,25 7:6 8:9 9:2,16 9:20,25 11:12 11:22 12:4,24 13:22 14:9 21:25 27:15 28:1,11 29:3 29:22,25 30:16 30:19,22,23,24 30:25 31:25 32:12,13,20,23 33:1,1,15,18 33:21 34:10,13 34:14,16 36:21 37:25 38:23,24 38:25 39:5,7 40:14,23 41:8 41:10,11,12,15 43:8,25 46:15 46:16,20 47:10 47:16 48:24 49:3,5,9,20 50:1,5,5,9 51:2 51:3,7,9,25,25 52:24 53:7 54:7,21 55:12 59:2 62:6 64:18 laws 49:3 lawsuit 18:20 38:3 lawyers 17:1 left 3:12 45:18 legislation 62:15 62:18,20 legislative 19:14 19:15 legislature 19:8 38:15 62:19 legitimate 24:18 let's 7:8 15:16 20:1,2 29:8 level 39:9,9 51:22 leveling 53:10 53:11,20,20 liability 5:14	11:13 liable 28:7 lien 4:13 28:5 31:4 45:12 liens 30:2 likes 30:14 limitation 54:11 54:12 limitations 54:25 limited 59:2,5 limiting 59:7 limits 11:1 line 8:6,14,22 10:11,24 15:12 20:6,8 22:15 25:8 lines 11:1,2 13:25 line-drawing 11:19 listen 58:2 60:12 litigation 37:20 42:1 57:19,23 64:14 little 9:22 13:5 46:6 55:14 58:15 61:16 live 6:6 13:1 63:7 logic 5:1,5 logical 37:16 long 41:12 62:18 longer 11:5 42:22 look 32:12 40:8 40:8 43:8 47:23 50:8,10 52:11 54:17 61:14 looked 28:13 looking 13:19 15:7 25:24 51:6,7 61:10 looks 6:20 20:5 loosely 21:4 lop 13:17 15:7	42:20 lose 44:12 loss 44:5,12 58:9 lot 6:10 9:18 17:13 48:8,11 53:9 lots 6:11 47:2,11 49:12 lower 11:2 low-income 49:12 lucky 23:16 ludicrous 64:20 lump 55:25 56:3 lump-sum 64:6 <hr/> M <hr/> maintain 41:24 42:3 44:15,25 maintaining 30:1,2 44:14 making 8:17 20:12 35:3 40:1 43:1 44:6 64:6 mandamus 51:21 manner 4:11 28:3 MARK 1:16 2:3 2:9 3:7 61:24 math 22:11 Mathews 52:11 53:14,14 54:1 matter 1:12 6:19 11:12 15:13 43:9 63:1 65:23 mayor 12:9,9,10 16:5,5,18,23 16:25 20:5,10 20:17,18 21:3 59:20 mean 5:6 6:12 8:5,16 22:17 24:25 26:5,9 30:13,18,21	35:2,12,16,18 40:8,18 44:17 50:7 51:4,4 52:24 53:1 54:4,14 55:25 57:16 58:2,23 59:6,7,19 means 19:22 mechanism 3:12 men 38:1,4,6 mention 40:2 mentioned 47:4 53:13 Mere 3:16 mess 20:12 method 3:11 22:10 23:21 49:20 63:10 million 57:11,13 58:13,17,25 millions 23:12 mind 5:24 9:9 40:3 minute 27:20 51:10 minutes 61:23 missed 15:15 modest 31:9 money 5:2 6:14 7:10 8:21 9:18 12:11,14,15,20 13:2,22 15:19 15:25 16:9,18 16:19 17:22 19:9 20:9 23:2 44:7,20 45:21 55:4,6,10 56:17,20 60:2 65:7,9 month 12:13 13:7 14:7,15 22:20 25:12 46:6 62:5,6,9 62:12 monthly 14:25 21:6 22:16 61:12,15 62:3	months 6:7 22:24 morning 3:4 move 31:24 34:16 moved 44:16 Moving 13:20 mud 58:2 multiple 52:4 municipal 14:6 28:5 <hr/> N <hr/> N 2:1,1 3:1 name 64:17 national 23:11 nature 6:4 nearly 30:3 need 8:13 9:3 neighbor 9:7 17:3 neighborhood 3:14 7:2 neighbors 3:13 24:4 net 44:5,12,12 45:2,3,5,5 neutral 33:10 51:14,16 52:1 never 19:3 64:5 new 13:19,21 14:5,6,8,14,21 14:24,25 15:9 21:6 22:17 61:11 65:2 next-door 3:13 9:7 17:3 nightmare 25:7 27:8 41:24 55:22 64:14 non-gross 10:20 non-starter 49:16 Nordlinger 6:22 17:4 51:5,24 normally 40:1 notice 23:20,22
--	--	---	---	--

60:13 notion 26:11 nullification 53:16 number 10:23 19:13 31:9 40:8 57:6 64:15 numbers 10:5 N.E 50:11	ones 7:20 13:9 56:3 one's 4:5 ongoing 30:22 47:20 61:18 open 20:3 operate 9:16 opinion 5:23 32:3 56:14 60:22 opted 11:23 option 10:3,4 36:8,9,12,13 36:15,18,23 38:18 39:9 44:9 52:8 53:4 53:10 54:13 64:6 options 23:6 43:23,23 oral 1:12 2:2,5 3:7 29:16 ordinance 36:22 36:24 41:3 ordinarily 53:15 53:21 54:4 ordinary 46:5 original 48:21 outer 10:25 outline 43:22 outset 7:16 outstanding 10:1 15:19 29:25 41:6 47:20 54:19 overdue 5:12 overpayment 12:4 owe 5:20,21 15:24 16:17 58:18 owed 58:8 64:17 owners 48:17	package 15:5,6 page 2:2 26:3,3 26:3,3 49:19 pages 25:25 27:12 28:8 paid 3:15 6:15 7:9 8:1,5,18,20 10:2,7,8 12:14 15:8,20 16:19 16:19 18:9 22:17 23:3,12 23:14,15 25:7 25:9,9,10 26:25 30:8,9 39:16,18 41:6 47:19 48:6 50:13,17,22 55:25 56:3,12 56:15 59:25 62:4,7 63:8,23 64:1,7 65:6,10 parking 4:25 5:13 24:5,8,14 24:18,23 25:2 59:21,22,24,25 part 32:12 36:15 50:25 64:22 particular 5:10 15:12 59:6 particularly 3:18 30:3 35:9 51:1 parties 36:15 passed 43:6 patently 62:10 PAUL 1:18 2:6 29:16 pay 4:19 6:8 9:6 9:10 13:21 14:14,15,16,24 14:25 15:3 21:1,11 24:18 25:11 29:6 31:7 34:2,3 40:22 42:19 44:4,22 46:5 48:6,25 49:14	50:2,18 56:5 56:12 59:13 60:6 61:11 62:8,12 65:7,8 payers 45:18,18 45:19 paying 3:12 4:5 9:22 17:2,6 22:18 24:1 payment 3:16 4:8 23:21,21 24:15 28:12 62:6 63:9 64:6 payments 4:10 4:12 14:20 28:2,6 31:2,6 32:14 44:5 55:12 61:15,18 62:3 63:25 pays 14:5,7 15:1 29:9 42:15,15 42:17,18 62:5 penalty 5:11 24:14,19 people 5:7 7:3,8 7:19,25 8:1,5 8:20 9:6,12 12:10,13,15,18 13:1,12,13,14 14:14,14,22,25 15:18 16:4,7,8 17:13 18:1,17 19:12 22:7 23:3,12 25:6,8 25:9,10 26:15 29:5 30:8,9 31:6 33:2,23 33:24 34:3,12 35:15,21 39:15 40:21 42:12 44:3 45:23 47:19,20 48:6 48:6 49:14,23 50:11,13,15,17 55:25 56:2,12 56:15 57:3,7 59:12 62:11,20	63:6 64:1 65:3 65:6,10 percent 17:6 24:3 51:18,19 perfect 25:14,19 perfection 64:23 perfectly 43:16 43:17 period 41:3,3 42:13,16,19,20 55:4 64:8 permissible 53:5 person 14:4 17:7 46:5 55:11 personally 28:7 perspective 61:10 Petitioner 4:1 Petitioners 1:4 1:17 2:4,10 3:8 3:12,15 4:1 61:25 pick 22:10 62:2 piece 62:19 pipe 9:7 13:2 14:5 17:7 63:8 pipes 13:2 47:10 Pittsburgh 6:22 10:23 17:4 18:14 26:23 32:10,18,21 33:7,8,13 34:7 36:18 39:10 50:25 51:12,13 52:1 59:5 60:17 places 13:3 40:8 plaintiff 37:21 plaintiffs 9:12 9:19 plan 4:8,14,17 7:20 13:11 18:10 29:4 44:4 63:24 plans 30:10 49:4 64:7,9 pleading 12:2
<hr/> O <hr/> O 2:1 3:1 objective 15:13 obligation 31:1 37:12 51:20 57:25 58:6 obligations 24:4 31:3 obvious 52:5 obviously 53:6 occurs 62:23 Oddly 17:17 offered 20:20 office 12:12 28:7 30:23,23,24 31:1 40:16,16 44:25 45:8 officer 5:17 officials 28:5 Oh 17:9 okay 6:23 7:18 8:2 15:24 16:3 16:17 25:13 35:22 41:11 43:16,17 45:17 53:1 55:21 58:16 63:18 Oklahoma 38:14 old 13:21 14:6 14:14 15:8 19:10 22:19 35:4 50:5,10 older 16:15,16 once 25:5 47:13 49:23 60:22	<hr/> P <hr/> P 3:1 Pacer 64:15			

<p>please 3:10 29:19 plus 58:14 Plyler 22:2 pocket 62:9 pocketbook 52:15 point 4:23 8:16 8:17 13:20 43:5 48:18 49:3,8,23 51:5 54:9 police 5:16 policy 21:20,21 21:23 29:4 30:14 31:24 33:14,20,23,25 60:23,24,25 63:2 political 34:20 35:5 46:3 49:11 politically 14:9 30:7 44:16 49:20 popularity 49:11,19,21,22 position 9:20 12:1 31:4 36:24,25 43:6 43:15 possible 19:20 19:22 34:24 potentially 51:8 power 46:3 practical 19:6 22:14 prefer 53:7 premise 25:21 present 56:4 presenting 50:9 presents 34:4 preserve 29:1 presumably 5:24 46:3 prevail 17:23 18:5,5 28:16</p>	<p>32:3 previously 64:1 price 7:5 primarily 47:1 principal 3:22 principle 32:3 59:8,18 prior 10:4 41:11 private 31:9 probably 56:22 problem 11:19 12:7 13:16 17:8 18:9 31:17 33:9 34:4 38:18 50:25 51:17 58:17 process 35:9 48:9 60:14 produced 12:3 program 14:9 20:15,18,20 21:6 22:2,17 29:22 30:1 34:10 35:4 44:15,15,23 45:12 programs 4:25 24:11 25:5 26:14 prohibitive 20:25 project 3:14 7:2 10:11 11:22 12:4,11,14,16 12:18,18,20 13:6,8,14,15 13:18,18,19,21 13:21 15:17,17 22:22 47:7 48:2,5,22,23 50:12 55:9 56:11,12,13 57:16 58:21 projects 9:16,25 10:6 11:18 12:25 14:4</p>	<p>15:18,25 16:4 16:15,16 20:3 21:7 22:18,19 56:16,23,24 57:1,6,7 58:8 64:19 65:6 promise 27:16 27:21,23 43:3 43:9,16 48:17 promised 9:6 12:24,25 42:12 63:3,8,13 proper 53:16,21 54:5 property 4:13 proposition 33:14 prospect 49:13 prospective 63:19 prospectively 63:18 protection 5:9 10:8 12:1 15:11 17:8 19:22 21:9,16 24:24 27:3,9 28:15 31:14,17 31:21 32:9,15 32:19 33:3 34:15 37:15,20 39:23 40:25 41:2 43:3 46:13 53:23 60:10,15,19 64:2 proved 29:22 49:20 proven 49:9,10 provide 27:16 28:15 31:20 37:13 53:8 59:8 providing 37:14 provision 26:1,2 29:2 43:14 46:14,19,20</p>	<p>47:4,12 50:5 provisions 27:14 27:25 47:15 48:12 public 21:4 29:23 30:14 pull 6:3 64:15 punitive 10:25 purposes 20:16 54:9 pursue 15:13 put 4:9 12:2 13:3 28:17 30:5,20 37:1 45:24 puts 62:16 putting 51:1</p> <hr/> <p style="text-align: center;">Q</p> <hr/> <p>qualitatively 5:13 6:5 24:15 quarrel 43:18 question 7:11 10:19 11:8,17 11:24 13:5,7 24:11 39:19 40:4 42:10 49:7 52:2 55:18,20,23 56:10 57:21,23 65:12 questioning 41:21 quickly 64:13 quite 6:17 27:6 quorum 43:18 quote 4:10 53:15</p> <hr/> <p style="text-align: center;">R</p> <hr/> <p>R 3:1 raise 18:16 raised 19:2,20 raises 4:23 raising 13:23 rational 5:10 8:17,19 30:11 30:13 34:8,22 35:25 39:20,25</p>	<p>41:17,22 42:11 43:4 44:11,13 44:19,23,24 52:3,5 60:24 61:13 62:3 63:6,10,14,22 64:10 65:13,17 rationale 25:13 25:18 rationality 15:5 45:6 52:3 rattle 28:1 reaction 32:8 read 28:11 real 33:7 58:17 reality 6:8 19:6 realize 49:15 really 23:8 24:10 26:16 31:5 32:8,9 34:14 36:1 42:4 45:1,4 51:11 54:14 55:3 58:5 60:8 60:16 61:9 real-world 41:5 reason 4:4,15,15 7:24 11:9 15:12 19:19 30:6,10 35:24 39:25 43:4 47:18 53:22 58:10 63:23 reasonable 25:14,20 60:24 reasons 5:9 12:23 23:20 35:19,20 52:4 REBUTTAL 2:8 61:24 recognizing 35:10 records 56:8 red 23:5 reduced 50:16 referring 47:24 47:25 48:1</p>
--	---	--	---	---

<p>reflected 48:3,8 refund 6:14 10:11 16:1 17:6 22:6,7 23:3 35:9 52:21 55:6 56:4 57:25 58:8,12,20,22 refunded 12:20 13:13 refunds 19:19 20:21 31:20 35:20,25 36:6 37:3,5,15 43:19 53:5 54:18,22 55:3 64:21 rejected 18:17 rejection 44:9 relevant 41:2 52:2 57:21 reliance 29:22 65:18 relies 39:11 rely 8:15 remainder 29:12 remaining 61:23 remand 52:6 61:5 remedial 36:23 53:3 remedy 11:8 18:16,20 36:16 36:17 37:16 39:6 51:13 52:6 53:6 remotely 23:18 removed 28:7 render 3:16 4:3 repayment 10:12 13:9,11 13:14 15:22 require 28:11 required 4:17 40:23 requirement</p>	<p>33:17 34:16 43:11 Requires 28:4 rescinding 18:9 reserve 29:12 32:12 resident 14:5 15:1 Resolution 36:1 36:19 37:11,11 37:17 39:6 41:4 43:5 51:25 52:20 54:16 resources 22:3 respect 32:22 34:5 38:10 39:17 42:25 48:20 50:24 56:1,21 Respondents 1:19 2:7 8:14 11:18 29:17 response 56:20 rest 10:3 22:17 restored 52:19 rests 25:17,21 result 4:3 9:18 43:20 retains 38:17 return 22:13 rid 14:10 30:24 30:25 31:2 44:23 45:7 46:15 49:5 60:8 ridiculous 45:20 45:22 right 4:6 6:23 9:20 12:9 14:17 15:17 16:12,20 18:22 20:1 29:1,8 32:7,13,21,23 39:2 41:22 49:25,25 50:3 50:21 51:13</p>	<p>52:14,18 55:16 55:19 56:6 57:14,17 60:2 62:2 64:11 rights 32:19 risk 24:12 ROBERTS 3:3 17:20 18:3 26:21,25 29:13 32:17 33:19,22 38:17,21 39:3 42:5,9 46:18 46:22,25 47:6 47:22 48:4 49:18 53:13,19 54:3 57:15 58:11,16,24 59:10,16 61:22 65:20 roughly 9:1 rule 19:18 31:19 36:8 53:25 54:8 62:24 ruled 11:25 rules 62:15 run 58:3</p> <hr/> <p style="text-align: center;">S</p> <hr/> <p>S 2:1 3:1 sacrificing 24:2 sad 65:16 saddled 50:4 sales 23:11 60:5 60:6 saying 5:20 6:7 6:19 8:18,20 11:10 20:2,4 21:19,19,23 24:11,20,22 26:18 28:11 32:25 38:22 39:13 41:9 42:11 53:3,3,4 62:2 says 6:19,25 12:10 14:13 15:3 16:23,25</p>	<p>17:22 18:4 20:5 22:5 28:2 28:4,5 29:3 31:19 32:21,23 33:2 40:10 43:12,14 47:6 48:14 50:1 51:20 54:18 55:2 59:20 61:14 62:17 Scalia 11:3 17:11 18:19,23 19:20 20:12 21:8,13,15 27:7 37:19 38:6 40:17,25 41:9,14,18,20 52:10 53:22 55:24 56:2,7 58:1 Scalia's 42:10 search 46:19 47:16 searched 46:23 second 35:8 57:9 secured 4:12 see 8:2 13:16 17:9 29:8 31:3 33:24 34:25 42:6,10 44:8 59:19 seen 15:6 select 4:14 selected 23:21 sending 65:15 sense 27:24 30:14,15 40:5 sensible 28:10 sent 65:15 separate 3:17 10:19 27:25 40:19 septic 49:12 serves 60:25 set 33:1 57:22 sets 33:4 41:23 settled 50:16</p>	<p>seven 10:6 sever 54:21 severability 54:15,16 sewer 3:12,14 7:5 13:25 14:4 14:6,21 21:7 33:2 40:22 48:5 49:15 50:2 61:15,19 sewers 28:18 46:1 sex 37:24 39:7 52:9,12 54:8 shared 63:5 sharing 3:19 shift 46:1 show 12:12 16:5 44:12 shows 31:14 32:8 50:8 sign 4:18 signed 43:24 significance 23:23 significant 27:6 similar 26:19 40:13 similarly 3:17 3:21 7:1,12,17 7:19 9:3 10:10 simple 7:11 25:4 26:6 simpler 35:11 simply 3:14 11:20 32:17 36:19 37:16 54:18 65:14 situated 3:17,21 7:1,13,17,19 9:3 10:10 situation 38:22 39:1 54:7 small 46:2,2 56:25 smaller 40:12 sold 35:15</p>
--	---	--	--	--

<p>somebody 5:18 13:6 26:10 37:22 42:15,15 42:17,18 46:12 56:4 58:19 62:4 somebody's 45:11 57:8 sorry 64:3 sort 22:10 23:5 27:18 42:23 51:21,22 SOTOMAYOR 4:22 5:16 13:16 14:13,18 15:2 24:5,10 24:22 57:10 sound 43:1 sounds 25:14 49:21 60:14 Southern 40:9 speaks 51:12 special 4:9 specific 3:20 5:23 7:2 8:24 9:23 10:5 47:12 54:7,10 63:5,5 specifically 5:25 18:13,17 speeder 5:12 spend 42:4 spread 46:4 stake 17:22 57:11 stakes 57:12 Stancil 1:16 2:3 2:9 3:6,7,9 5:8 5:22 6:16,20 6:24 7:12,15 7:21 8:7,10,12 8:23 9:11,21 10:16,21 11:6 12:23 14:3,17 14:23 15:10,21 16:1,10,13,17 16:21,25 17:10</p>	<p>17:16,24 18:6 18:11,13,22,24 19:2,5,15,25 20:11,19,23 21:1,12,14,17 21:19,22 24:9 24:13,25 25:16 25:20 26:9,13 26:24 27:4,11 27:22,25 28:20 28:24 29:8,11 29:14 32:10 61:23,24 62:1 62:13 63:3 64:3,11 65:11 65:14 standing 52:11 52:13,15 start 10:21 14:4 25:5 26:2 42:14 63:17 started 42:21 starters 5:9 State 3:20 4:7 6:16,18,21,25 7:7 8:9 9:2 12:24 21:9 28:12 29:1 32:20 33:1,1 33:13 34:14 37:25 39:8 40:10,17,20 48:17 50:8 51:2,8 52:7 60:22 statement 56:18 states 1:1,13 7:15 15:22,23 23:10 26:18 27:14 28:15 stating 7:22 status 5:2 statute 33:9 36:21,23 51:14 51:16,17 52:6 54:22 statute's 51:17</p>	<p>STEP 22:16 stern 43:8 stick 47:9 stop 55:4 stops 5:17 59:4 strike 52:6 54:12 struck 26:22 stuck 32:1 34:11 37:4 53:4 subdivisions 49:12 subject 34:1 subjective 6:1 subjectively 24:16 submit 52:4 submitted 65:21 65:23 substantial 57:2 suddenly 8:4 sufficient 22:3 34:24 suggest 29:1 suggested 10:25 28:13 32:11 39:21 57:9 suggesting 5:18 17:12,18 20:22 31:19 62:22,25 suggestion 11:18 suggests 33:13 60:22 suit 9:12 sum 55:25 56:3 supports 21:11 suppose 12:9 23:10 28:20 59:19 63:23 64:5 supposed 51:7 58:3 supposedly 34:14,15 Supreme 1:1,13 18:15</p>	<p>sure 16:13,14 28:24 40:7 48:21 Surely 56:7 suspicion 26:7 swath 5:15 switched 44:11 system 14:8,21 14:24 15:8,9 16:7 19:10 20:7 26:22 29:9 34:1,2 42:4,11 65:2</p> <hr/> <p style="text-align: center;">T</p> <hr/> <p>T 1:16 2:1,1,3,9 3:7 61:24 take 4:25 8:14 20:1,2 45:11 50:10 takes 27:11 33:3 takings 46:11 talk 34:14 47:16 talked 16:25 55:17 talking 23:25 47:5 54:6,10 54:15 63:4,19 tanks 49:13 tax 3:15 5:14 6:5 19:23 21:20,21 21:23 22:4 23:11,12,17 24:4 25:25 26:14,17 30:2 31:4 39:15 40:11 45:12 60:5,5,6,6,9 63:16 65:15 taxation 3:24 taxes 4:5,11 14:21 18:16 19:3 23:13,15 28:3 65:16 taxpayer 4:9 24:7 64:18 taxpayers 3:17</p>	<p>3:18 4:14 7:1 10:10 12:19 13:25 15:8,24 16:4 18:5 21:24 22:6 23:22 taxpayer's 4:6 tell 17:21 23:24 27:13 49:2 telling 42:24 tells 58:4 terms 61:18 terrible 11:19 20:15 Thank 29:13,18 61:21,22 65:20 theory 5:5 7:10 31:15 they'd 11:9 45:13 thing 13:11 26:22 35:13 60:12 things 21:2 30:13 think 7:24,25 10:4,17 11:1,6 11:7,9,14 13:23 17:11,11 19:12 21:20 22:14,23 23:4 23:5,9,18,19 23:24,25 26:11 26:15,17 28:10 28:15,23 30:5 31:12,13,18 32:2,7,8 34:5 35:5,6,9 36:14 37:11 38:5,9 39:3,21 42:5 45:1,1,4 49:7 50:8,25 53:11 55:1 56:22 57:13,14 60:8 60:9,10 61:7,8 61:8,13 62:9 62:10 64:19,19</p>
--	--	--	--	--

<p>64:22 65:17 thinking 45:16 56:10 Thomas 51:5 thought 6:10 12:8 17:21 26:16 27:21 39:19 40:24 64:4 thousands 25:25 three 10:2 27:11 30:3 41:8 43:23 58:16 ticked 60:12 ticket 4:25 5:12 5:13 24:8,14 24:18,23 59:22 tickets 59:21,24 59:25 tied 15:4 51:8 time 5:16 13:3 17:21 29:12 33:8,8 37:10 37:11 41:3,3,4 43:4,5 49:8 57:24 63:22 65:9 times 3:13 6:8 9:10 28:4 34:3 63:12 timing 3:16 23:20 toilet 9:8 told 9:15 45:23 tomorrow 23:10 total 18:4 traffic 5:17 6:3 transition 60:24 62:15,23 63:2 63:11 transport 60:17 trapped 60:23 treat 5:7 17:12 19:11 22:1 33:2 40:22 61:19 63:10 treated 19:8</p>	<p>32:21,24 42:13 48:18 62:17 63:1 64:12 treating 14:22 30:8 33:23,23 42:21 treatment 4:6 7:4 9:1,1 11:12 12:24,25 21:25 24:2 29:5 33:17 37:18 47:18 52:14,16 52:18,19 61:6 63:4 treats 65:3 tremendously 44:16 triggered 10:9 11:14 triggering 11:7 triggers 11:7 true 3:18 20:4 53:19 trust 32:4 try 25:24 55:9 56:9 trying 13:17 31:23,25 35:24 39:24 45:11,12 49:14 50:6 57:24 58:18 62:11 tweak 13:5 two 12:23 13:1 16:14 19:11 20:19,21 21:2 28:4 33:5 34:24 39:14,24 41:23 47:15 61:4,10,15 62:3</p> <hr/> <p style="text-align: center;">U</p> <hr/> <p>ultimately 31:13 unattractive 30:4 unconstitutio...</p>	<p>17:13 underlying 4:20 5:14 underscores 48:16,18 understand 4:22 12:20 13:23 16:14 34:22 44:1 50:4 55:23,24 understanding 48:19 understands 26:1 understood 28:17 43:24 unequal 33:11 42:24 unequally 33:24 unfair 7:24 50:13 unique 44:14 51:19 United 1:1,13 23:10 26:18 unpaid 36:12 unpopular 14:9 18:22,24 29:23 44:16 49:10,21 unwieldy 49:10 unwinding 22:2 upgrade 42:3 use 13:1 uses 14:6 usually 63:22 U.S 25:25</p> <hr/> <p style="text-align: center;">V</p> <hr/> <p>v 1:5 3:4 8:15 40:9 52:11 53:14,14 54:1 vain 43:8 46:19 47:16 validity 4:20 various 15:22,23 verify 58:20 vestiges 35:4</p>	<p>view 6:13 32:16 violated 21:10 37:15 43:12 violation 5:17 10:9 11:8,9 12:1 19:17 24:24 27:3 38:23,25,25 39:6 51:7,8 53:20 60:10,11 violations 31:21 violator 6:3 Virginia 18:15 33:13,15</p> <hr/> <p style="text-align: center;">W</p> <hr/> <p>wait 38:7 57:9 waived 50:21 waiver 50:22 walked 45:13 want 7:25 8:3,22 12:10 15:3,6 16:13 21:23 22:5,6 23:8 25:10 31:7 34:14,16 35:2 40:14,14,16 42:4 43:7,18 43:19,21 44:15 44:17,22 45:7 45:8,9,22,25 50:7 55:3,3 56:3,20 62:1,5 63:15,16 65:1 65:8,9,18 wanted 29:1,21 30:15,16,19,24 33:14 wants 20:17 warning 29:7 Washington 1:9 1:16,18 wasn't 24:6 59:13 water 61:16,19 way 3:23 8:2 9:17 14:11</p>	<p>22:9,12 23:6 28:10 29:3 33:11 38:12 40:13 42:23 45:16 46:11,15 54:1 55:2 62:18 65:3 ways 6:25 20:19 22:9,14 Wednesday 1:10 weight 51:2 went 19:2 46:22 50:15,18 weren't 32:22 32:25 West 18:15 33:13,15 we'll 3:3 24:19 29:8 61:17,17 we're 8:3,18 9:15,21 11:10 11:13 14:11 22:24 34:11 37:1,3 40:11 40:21,22 41:20 44:21,22 45:20 45:21 48:21,23 50:2,18 54:18 59:22,23 62:9 62:10 63:4,17 63:19,25 we've 35:16,17 42:2 44:16 45:22 49:16 whatsoever 4:16 where're 8:8 who've 8:5 28:12 41:6 willy-nilly 29:2 win 11:3 13:10 16:8 26:6 windfall 52:21 Winstar 41:1 43:2 60:21 wipe 24:3 withheld 53:15</p>
---	---	--	---	---

women 38:2,7	\$200,000 42:3,7	180 38:24	5
word 33:12	44:14	181 6:5	5 10:24 11:5
54:22 60:21	\$273,391.63	1850 55:11	50 51:19
words 27:19	17:25	1890 55:11	6
30:17	\$3 58:17,25	2	61 2:10
work 6:13 50:20	\$30 62:6,12	2 12:14 15:17,18	7
works 21:4	\$300 62:4,7	15:25 16:4,8	7 26:3
22:11 54:16	\$33 25:12	16:10 22:22	9
worried 52:10	\$400 42:15	56:13 57:11	9 10:12,16 26:3
worries 62:14	\$50,000 49:15	2a 28:8	9,000 16:21
worry 42:22	50:1	20 6:11,11 15:18	95 13:15
worth 35:10	\$500,000 44:21	15:19,25 16:5	97 24:3
40:13 49:15	\$9,300 62:9	16:9,11,14	98 64:15
59:21	1	25:4,11 56:14	
wouldn't 18:19	1 10:22,22,24,24	57:6 64:18	
55:10 56:19	11:5 12:16,20	20-year 45:18	
60:1,10 64:10	15:17 26:3	2001 10:4	
wrong 8:11	49:19 56:11,13	2005 29:20	
25:15 48:15	64:8	2007 23:1	
59:12,13,13	1,000 57:7 65:6	2010 23:1	
X	10 10:12,16,22	2011 23:13,15	
x 1:2,8 22:6	17:6 45:16	2012 1:10 64:8	
Y	62:7	21 9:25 38:2,7	
years 13:8 22:22	10,000 7:8 42:15	38:15 58:8	
25:11 31:2,16	42:18 48:6	240 50:11	
42:23 45:10,13	10-year 10:3	27 22:24 45:10	
45:16 65:9	45:17 64:7	45:13	
yesterday 65:16	10:09 1:14 3:2	29 1:10 2:7	
yield 4:2	100 51:18	29th 23:12	
Ü	101 36:2,19	3	
über 50:9	37:11,11,14,17	3 2:4 12:18 26:3	
\$	39:6 41:4 43:5	58:15	
\$1,000 16:22	51:25 52:20	3a 28:8	
\$10 14:7,15	54:17	30 3:12 6:8 9:10	
22:19 62:5,8	11 13:8	10:22 31:2,16	
\$10,000 49:14	11-161 1:4 3:4	34:3 42:23	
50:2	11:09 65:22	65:9	
\$100,000 44:20	12 6:7	30-year 10:3	
44:22	13 33:14	42:16 45:19	
\$2,500 14:5,25	14 12:17	300 62:11	
15:3	15 12:12 46:23	31 6:7	
\$2,783,702.59	15(b)(3)says	4	
17:25	46:25	4 10:24 12:18	
\$2.7 57:13 58:13	150 6:8	61:23	
	176 50:10	400 42:18 48:6	
	18 38:1,4,7,15		