

Update: Family and Medical Leave Act

by Julie A. Schultz

New legislation intended to clarify aspects of the Family and Medical Leave Act (“FMLA”) may be on the horizon! In 2006, the Department of Labor (“DOL”) initiated a review of the FMLA. As part of this review, on December 1, 2006, the DOL published a Request for Information (“RFI”) asking the public to provide information and comments describing their experiences with the FMLA. The DOL received 15,000 comments from employers, employees and others, and recently issued a Report summarizing the same.

According to the DOL’s Report, between 8% and 17% of eligible workers took FMLA leave in 2005. The majority of comments received by the DOL addressed three primary subjects. First, employees expressed gratitude that the flexibility the FMLA provided allowed the employee to balance work and family care responsibilities. Second, employees expressed their desire for increased benefits such as additional time off, paid benefits, and the coverage of additional family members. Third, employers criticized and described the difficulty of maintaining employee staffing and monitoring attendance problems related to unscheduled, intermittent leave used by employees with chronic health conditions.

Employees’ use of unscheduled, intermittent leave for chronic health conditions was described by the DOL as an unexpected “central defining theme” in the comments received. Further, the DOL described the issue as the “most serious area of friction between employers and employees seeking to use FMLA leave.” Specifically, employers expressed frustration with employees’ use of unscheduled or unforeseeable intermittent leave and the resulting difficulties employers experienced with scheduling, monitoring attendance, productivity, morale, and related issues. Such feedback criticized the DOL’s lack of guidance with respect to an employee’s use of intermittent leave

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as well as the prohibitions that limit an employer’s ability to verify that an employee is using intermittent FMLA leave for legitimate reasons.

Also, the Report reflected problems with the FMLA’s current medical certification process. Interestingly, the DOL noted that employers, employees, and health care providers all expressed unhappiness with the current system. Employees indicated their concerns regarding the time and cost of visits to obtain medical certifications. Employers described frustration with respect to medical certifications that fail to provide clear guidance or to predict the employee’s future attendance or need to use intermittent leave. Finally, health care providers complained that they are unable to accurately predict the frequency in which a medical condition will “flare up.”

Although the Report does not indicate that any FMLA changes will actually be made, legal commentators have opined that the RFI signals the DOL’s intent to propose legislation to address the myriad of complaints reflected in the Report. We will continue to monitor the DOL’s actions regarding the Family and Medical Leave Act. Please contact a member of Koley Jessen’s Employment Law and Labor Relations Group if you would like to further discuss these issues. ■

The Rude Get Sued: Reducing the Chances of Being Sued for Medical Malpractice

by J. Daniel Weidner

Each year, 25% of all doctors in the United States are sued for medical malpractice. Studies show that over the course of a doctor's career, there is less than a 50% chance of practicing medicine without being sued. Doctors and insurance providers pay out hundreds of millions of dollars each year as a result of malpractice lawsuits.

An analysis of malpractice lawsuits shows that some doctors who are considered consummate professionals by their peers are frequently sued, while other doctors who make far more mistakes are rarely sued. Further analysis shows that the vast number of patients who are harmed by the alleged negligence of doctors never actually file a malpractice suit. Consequently, one may infer that, in general, patients are not filing suit simply because they received substandard medical care. Rather, they are filing a lawsuit because they received substandard medical care, and something additional provoked them to file suit.

What is it that provokes the patient to file suit? According to Malcolm Gladwell, author of *Blink-The Power of Thinking Without Thinking*, that something else typically relates to the patient's perception of how they were treated by the physician during the medical procedure. Believe it or not, people skills play an essential role in determining whether or not a doctor will be sued for malpractice. Patients generally do not sue doctors that they really like. For this reason, taking the time to build interpersonal relationships with patients is vital to reducing the chances of being sued for malpractice.

Given the complaints associated with malpractice lawsuits, the following tips should help doctors establish a good relationship with the patient that may reduce the doctor's chance of being sued should something go wrong:

- Communicate on the patient's level
- Be thorough in clinical assessments/treatments
- Respect patient confidentiality and privacy
- Never rush your patients

- Never ignore patient questions
- Show compassion to the patient at all times

Even though quality people skills may reduce the likelihood of being sued for malpractice, it will not reduce the likelihood of accidental harm to a patient. According to VHA Inc., a health care alliance that services more than 1,400 hospitals and more than 21,000 non-acute care providers, doctors should understand that patients are more likely to forgive an honest mistake that is disclosed promptly, fully, and compassionately. However, patients often become angered when they perceive that their doctor is hiding something from them. Therefore, if a patient is accidentally harmed, an apology might be appropriate, especially in light of a recent law enacted by the Nebraska Legislature, LB 373, which became effective September 1, 2007.

“Statistics show that doctors who take the time to develop a relationship with their patients are sued far less frequently than doctors who do not develop such a relationship.”

Under LB 373, any statements by a health care provider expressing an apology or sympathy are not admissible as evidence in any civil action brought by an alleged victim of an unanticipated outcome of medical care. However, a statement of fault which is part of or in addition to any such communication is admissible. Therefore, when apologizing, doctors should avoid using words such as mistake, error, or accident. There is no need to admit liability or place blame on another doctor, but remember that expressing sorrow, sympathy, and empathy may be appropriate. Apologizing will show the patient that the doctor cares about them and may reduce the chances of being sued for medical malpractice.

Statistics show that doctors who take the time to develop a personal relationship with their patients are sued far less frequently than doctors who do not develop such a relationship. Keeping in mind that “the rude get sued,” doctors should consider whether five minutes of genuine conversation with each patient is worth the possibility of avoiding an expensive malpractice lawsuit. ■

Changes to Greenbelt Tax Valuation

by Elisa B. Davies

Changes to Nebraska's Greenbelt Tax Reduction Program (the "Greenbelt Program") were enacted by the Unicameral and approved by the Governor in Legislative Bills 808 and 166 in 2006 and 2007, respectively. Created in 1974, the Greenbelt Program was designed to allow farmers to engage in agriculture and protect them from excessive property taxes without regard to the actual value of their land as increased by encroaching commercial development. Nebraska Revised Statutes §§ 77-1343 to 77-1348 and § 77-1355 encompass the rules of the Greenbelt Program. The statutes provide that a special valuation for qualified agricultural land can be assessed for property tax purposes without regard to the actual value of the land as it would be valued for other "higher" purposes. In order for land to qualify for this special valuation, it must be located outside the corporate boundaries of any Sanitary Improvement District, city, or village and it must be used for agricultural or horticultural purposes. A parcel of land loses its Greenbelt valuation when, among other things, it is annexed by a city or when it no longer qualifies as "agricultural" land in the judgment of the county assessor. Whenever Greenbelt land becomes disqualified for special valuation, the land is subject to taxation at its "recapture" value (i.e., actual value). Although the Greenbelt Program has duly benefited and supported farming in Nebraska, some property owners who receive Greenbelt valuation may do little or no actual agricultural-related activities. Because of this perceived abuse of the Greenbelt Program, LBs 808 and 166 were enacted into Nebraska law.

Agricultural Use

In an effort to preserve the Greenbelt Program for agricultural land, the newly revised law narrows the definition of the key words -- "agricultural use" -- and requires that a property's primary use be agricultural. There seems to be some confusion regarding the redefined meaning of "agricultural use" under the revised law. Section 77-1359 of the Nebraska Revised Statutes has been revised to define agricultural use as "the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture." The revised law does not provide much guidance to county assessors who apply the law when assessing property values. There is no

guidance on how much income must be received from a farming operation, or the size of the operation, in order to qualify for the Greenbelt Program. The Nebraska Farm Bureau has supported the revisions enacted under LBs 808 and 166, in part because the new law authorizes an agricultural land use advisory committee, known as the "Greenbelt Advisory Committee," to assist the Nebraska Department of Property Assessment and Taxation in developing an income-based approach to valuing what constitutes agricultural land for property tax purposes. However, until such method is uniformly adopted, the revised Greenbelt law is being interpreted differently from one county to another. Even within counties, county assessors and members of county Boards of Equalization disagree on who legitimately qualifies for the Greenbelt Program.

"Recapture" Tax Phase-out

LB 808 raised property taxes for hundreds of Nebraska landowners by disqualifying their land from Greenbelt valuation. To help alleviate the excessive tax burdens on land that is disqualified under LB 808, the Unicameral approved LB 166 in 2007, which exempts certain property owners from having to pay the previously required back taxes (i.e., "recapture" taxes) when land loses Greenbelt status. Under the revised law, the recapture tax for tax years 2007 and 2008 is equal to the following: (a) if the land becomes disqualified in 2007, the total amount of additional tax had the land been valued at 80 percent of its actual value for the preceding two years; and (b) if the land becomes disqualified in 2008, the total amount of additional tax had the land been valued at 75 percent of its recapture value for the preceding year. For tax years beginning in 2009 and thereafter, the disqualification of land for Greenbelt valuation will not result in recapture taxes.

Appeals Process

Because the newly revised Greenbelt Program narrows the definition of "agricultural use," there has been a recent surge in protests filed with county Boards of Equalization parsing the meaning of the new definition. In its report to the Nebraska legislature and the Property Tax Administrator, the Nebraska Greenbelt Advisory Committee expressed concern about how county Boards of Equalization will apply the revised rules, including how county Boards will interpret the meaning of "primary" and "agricultural" use. Given the variations and inconsistencies of standards and, indeed, agricultural circumstances

from county to county across Nebraska, it may take a decision from the Nebraska Supreme Court to provide clarity and consistency on interpreting these new revisions to the Greenbelt Program. Please contact us if you have any questions. ■

Distributions by Private Foundations

by Karen M. Shuler

As the end of the year approaches, boards of directors and/or grant committees of private foundations should assess distributions made by their organizations in 2007 to ensure compliance with excise tax rules applicable to those organizations. Absent unique circumstances, private foundations should endeavor to reduce or eliminate excise taxes associated with their required distributions. Although private foundations are subject to a myriad of excise taxes that relate to or may be triggered by the distributions such organizations make each year, for purposes of this article, only two of these excise taxes will be discussed; namely, the tax on net investment income and the tax on failure to distribute income.

The net investment income excise tax is imposed each year at a rate of 2% of the “net investment income” of private foundations. In simple terms, a private foundation’s “net investment income” is the earnings generated from its investments (e.g., interest, dividends, and capital gains) less expenses attributable thereto (e.g., investment management fees). The tax rate can be reduced from 2% to 1% if the private foundation makes “qualifying distributions” (discussed below) during the year that are at least equal to the sum of (i) the assets of the private foundation for the tax year multiplied by its average percentage payout for the five preceding years, plus (ii) 1% of the private foundation’s net investment income for the same tax year. To utilize the 1% rate, the private foundation must also not be liable for any other excise taxes for any of the five preceding years.

The failure to distribute income excise tax is imposed on a private foundation to the extent it fails to make qualifying distributions of at least 5% of the fair market value of its non-charitable assets each year. Non-charitable assets are, in general, a private foundation’s investments (e.g., stocks and bonds).

The tax rate is 30% of the assets that the private foundation was required to distribute but failed to do so; reduced, however, by any net investment income tax paid.

The 2% excise tax and the 30% excise tax may seem duplicative as they are both tied to a private foundation’s investments. However, the 2% excise tax is assessed on the income from the investments, and the 30% excise tax is assessed on the actual assets themselves. For example, assume that at the end of the taxable year, a private foundation had a portfolio of \$500,000 invested in stocks and certificates of deposit, net investment income of \$50,000, and \$10,000 of qualifying distributions. The private foundation would pay a 2% net investment income excise tax of \$1,000 ($\$50,000 \times 2\%$). Alternatively, the private foundation would pay a 1% net investment income excise tax of \$500, if it qualified for the reduced rate.

With respect to the 30% excise tax on failure to distribute income, the foundation must first determine the statutorily required minimum investment return, which is 5% of the fair market value of the foundation’s portfolio. Under the above example, this would be \$25,000 ($\$500,000 \times 5\%$). Second, the 2% excise tax paid (i.e., \$1,000) would be deducted. Third, the \$10,000 of qualifying distributions would be deducted. This would leave undistributed income of \$14,000, to which the 30% tax rate would be applied, resulting in an excise tax of \$4,200.

As noted above, private foundations must make qualifying distributions in order to reduce (in the case of the tax on net investment income), or eliminate (in the case of the tax on failure to distribute income), these excise taxes. In general, qualifying distributions are the donations the private foundation makes to fulfill its charitable purpose. Amounts expended to operate the private foundation (e.g., legal and accounting fees) also constitute qualifying distributions.

Distributions made by private foundations to governmental entities and most public charities to be used in furtherance of the recipients’ exempt purposes will usually be considered qualifying distributions, without requiring further diligence by the private foundation other than confirmation of the exempt status of the recipient at the time of the distribution. Most distributions to private “operating” foundations will also be considered qualifying distributions, but

will require the donor private foundation to exercise expenditure responsibility over the distribution. Essentially, this means that the donor private foundation must exercise diligence in ensuring that the distribution is being used for the appropriate purpose.

Distributions to non-operating private foundations, or to any organization, public or private, controlled by the donor private foundation or by any of its disqualified persons (e.g., substantial donors to the private foundation, managers of the private foundation, or family members of both) do not generally constitute qualifying distributions. An organization is “controlled” by a private foundation or by a disqualified person if any such entity or person may, by aggregating their votes or positions of authority, require the recipient organization to make an expenditure or prevent it from making an expenditure, regardless of the method by which the control is exercised or exercisable. A limited exception to the above rule allows distributions to non-operating private foundations and controlled organizations to be qualifying distributions as long as certain redistribution requirements are satisfied. These requirements generally will be met if the recipient organization makes its own qualifying distributions equal to the distribution from the donor private foundation, in addition to meeting its own minimum distribution requirements by not later than the close of the taxable year after the year in which the distribution from the donor private foundation is received.

Finally, a private foundation can also make qualifying distributions to non-charitable organizations and to individuals, if the distributions are for charitable, scientific, religious, educational, or similar purposes, and if the donor private foundation exercises expenditure responsibility for such distributions.

A private foundation’s board of directors and/or grant committee should meet at least annually to determine the appropriate amount of distributions to be made, and to identify the appropriate recipients of such distributions. Ideally, these decisions will be made no later than the first of December each year. In addition, it is important to coordinate the distributions with the private foundation’s accountant and/or attorney to ensure there are no adverse tax consequences to the private foundation and to assure that the distributions are well-documented and timely made. Generally, distributions must be made

by the close of the taxable year. If your organization has questions about its annual distributions and/or any excise tax, please call one of the attorneys in our Nonprofit Organizations Practice Group. ■

The Good Life Has Gotten a Little Better

by Brandon D. Hamm

Earlier this year, Nebraska lawmakers adopted a couple of laws that made Nebraska a better place to live...and die. Just in case you missed out on the news, below are brief descriptions of the key changes to the Nebraska “death taxes”.

Nebraska Estate Tax – With the adoption of LB367, the Nebraska estate tax was repealed for all persons dying on or after January 1, 2007. Prior to the repeal, Nebraska assessed an estate tax at a rate that began at 5.6% and rose to as high as 16%. The Nebraska estate tax was levied independent of the more notorious federal estate tax, which, depending on the size of the estate involved, may reach a rate of 45%. Unfortunately, the repeal of the Nebraska estate tax did nothing to alleviate the burden of the federal estate tax, so plan accordingly.

Nebraska Inheritance Tax – Nebraska is among a handful of states that levies an inheritance tax, which is a tax on the right to receive property from a deceased person. The Nebraska inheritance tax is administered by the county in which the deceased person resided at the time of death. The inheritance tax assessed depends on the beneficiary’s relationship with the deceased person and the amount inherited. With the adoption of LB502, the inheritance tax burden was reduced for certain classes of family members who inherit assets from a deceased relative. Under both prior law and current law, surviving spouses will not pay an inheritance tax, regardless of the amount inherited. Under the revised law, parents, grandparents, siblings, and descendants (and their spouses) will pay a 1% tax on the fair market value of the assets inherited by each such person, to the extent the value of their inheritance exceeds \$40,000. The “exempt amount” for these beneficiaries was only \$10,000 under prior law. More remote relatives, including aunts, uncles, nieces, and nephews (and their spouses), will pay a 13% tax, to the extent the value of their inheritance exceeds \$15,000. The tax paid by these beneficiaries under prior law varied

between 6% and 9%, and depended on the extent by which their inheritance exceeded \$2,000. Finally, all other beneficiaries will pay a tax of 18%, to the extent the value of their inheritance exceeds \$10,000. Previously, the tax these beneficiaries paid varied between 6% and 18% and depended on the extent by which their inheritance exceeded \$500.

If you have any questions, please contact one of our Estate Planning and Probate Group attorneys. ■

Changes to Hardship and Rollover Rules

by Joan M. Cannon

The Pension Protection Act of 2006 (“PPA”) has brought many changes to qualified retirement plans, such as 401(k) plans, 403(b) plans, and eligible 457 plans, and even nonqualified deferred compensation plans under Internal Revenue Code § 409(A). Among the changes, two in particular are worth noting.

The first is that a qualified plan may now allow a non-spouse beneficiary to roll over a death benefit distribution from the plan into an inherited IRA. Before the PPA, only spouses were allowed to roll over a death benefit from a qualified plan tax-free into an IRA. Now, a qualified plan can allow a named beneficiary, other than the participant’s spouse, to roll over a death benefit into an inherited IRA, which can then pay out the benefits over the lifetime of the beneficiary. The beneficiary cannot make any contributions to the inherited IRA, but can designate his/her own beneficiary for the inherited IRA. The rollover must be a direct trustee-to-trustee transfer from the plan to an inherited IRA that has been set up to receive the plan distribution on behalf of the beneficiary. The participant must have designated a non-spouse as beneficiary (not an “estate”). If the participant dies before he or she can take a minimum required distribution, then the minimum required distribution applies to the IRA. This does not change the rule that a spouse is entitled to roll over a death benefit from a qualified plan to the spouse’s own IRA and delay taking a distribution until the spouse attains age 70½.

Another interesting change under the PPA is that a plan may now be amended to allow for a hardship distribution as the result of a hardship or

unforeseeable financial emergency of a participant’s beneficiary. Prior to the PPA, a plan could allow for a hardship distribution due to a hardship or unforeseeable financial emergency of a participant, the participant’s spouse or a dependent. Now, the PPA and the Treasury Department have expanded the hardship rules to include a financial emergency for a beneficiary of a participant. The general rules for allowing a hardship distribution under the plan would still apply. If the plan only allows for what is called the “safe harbor” hardship distribution, then the same rules would apply in order for the plan to permit a withdrawal for a financial emergency of a participant’s beneficiary. For a “safe harbor” hardship distribution for a beneficiary, the beneficiary must have an immediate and heavy financial need due to medical care expenses, college expenses, or funeral expenses.

Plans may allow both the non-spouse beneficiary rollover and the beneficiary hardship distribution beginning in 2007. The PPA does not require plans to be amended until the Plan Year in 2009, but plans can be amended now to allow for one or both of these benefits. These are two changes that expand a plan’s benefits without any additional administrative cost to the employer. If you have any questions relating to these changes or other changes allowed by the PPA, please do not hesitate to give us a call. ■

Department of Homeland Security “No Match” Letter Regulations

by Ryan J. Sevcik

On August 10, 2007, the Department of Homeland Security (“DHS”) issued a final rule which amends the regulations relating to the unlawful hiring or continued employment of unauthorized aliens. The amended regulations were originally scheduled to be effective as of September 14, 2007, but the effective date has been delayed pending the resolution of a legal challenge in a federal court in California. The amended regulations provide additional examples of when an employer will be deemed to have “constructive knowledge” of the employment of illegal aliens, thereby subjecting the employer to civil and potentially criminal penalties. For purposes of the amended regulations, “constructive knowledge” has been defined as “knowledge that may fairly

be inferred through notice of certain facts and circumstances that would lead a person, through the exercise of reasonable care, to know about a certain condition.” Most importantly, the regulations detail a recommended step-by-step approach for an employer, upon the receipt of a “no-match” letter from the Social Security Administration (“SSA”), or a letter regarding employment verification forms from the DHS, to avoid a determination that the employer had constructive knowledge of its employment of an unauthorized alien. The course of action provided in the regulations will provide a “safe-harbor” for the employer on the issue of constructive knowledge. To reach this safe-harbor, the amended regulations require an employer to act as a “reasonable employer” given the situation. In an effort to provide clear guidance regarding this standard, the amended regulations delineate a series of time requirements as outlined below. Note that the new regulations do not create an affirmative requirement that an employer resolve a discrepancy within a certain time frame or take any particular action. Instead, the regulations create a safe-harbor from the use of the no-match letter or DHS audit request as part of a case against the employer based on its constructive knowledge of violations of federal immigration law.

In order to fall under the safe-harbor of the amended regulations, an employer must comply with the following steps. Upon receipt of a no-match letter or request for verification, an employer is expected to promptly check its own records for possible clerical or administrative errors that would explain the discrepancy. An employer is expected to complete this review within 30 days of the receipt of the no-match letter or request for verification. If the discrepancy was due to an error in its own records, then the employer is required to contact the appropriate governmental agencies and fix the discrepancy. If the discrepancy is not found to be the result of a typographical error, the employer is expected to discuss the matter with the employee(s) named in the no-match letter to ascertain whether the employee can provide some sort of simple explanation (e.g., a change in last name that had yet to be updated). If the employee insists that the recorded information is correct, the employer must personally pursue the matter with the appropriate agencies to resolve the discrepancy.

Ultimately, the discrepancy addressed in the no-match letter must be resolved within 90 days of the receipt of the letter – either by the employer or by the employee verifying the adjustments with

the appropriate governmental agency. If, at the conclusion of 90 days, the discrepancy remains unresolved, the employer may seek to reverify the work eligibility of the employee. This procedure must be completed within three business days, and with a few exceptions, tracks the regular Form I-9 verification process customarily used for new hires. In reverifying the employee’s eligibility, the employer cannot rely on any document containing the number that is the subject of the no-match letter. Furthermore, the employee must present a document that contains a photograph in order to establish identity, or both identity and employment authorization. If the original discrepancy cannot be resolved and the new verification process is unsuccessful, the employer must either: (1) terminate the employee; or (2) face the risk of being deemed to have constructive knowledge of employing an illegal alien.

Fines for employing illegal aliens are currently set at a maximum of \$2,200 for the first offense, with increases for second and third offenses up to \$11,000 per unauthorized alien. In his comments regarding the new regulations, DHS Secretary Michael Chertoff noted that the DHS will be attempting to raise the fines in the near future. Mr. Chertoff also noted that willful violations will result in criminal prosecutions with the current maximum penalty set at six months in prison for each series of violations.

Once the amended regulations become effective, the SSA will begin to send no-match letters to employers. Government attorneys have indicated that upon judicial approval of the amended regulations, 140,000 letters will be immediately mailed.

During the comment period for the new regulations, several advocacy groups voiced concerns that the new regulations would result in discrimination against certain groups of employees. Likewise, employers raised concerns that they would be unable to comply with both the new regulations and with state and federal anti-discrimination laws. In an attempt to alleviate such concerns, Mr. Chertoff stated that as long as the aforementioned procedures are applied uniformly across the workforce, there should not be a problem with discrimination. Employers must be careful to respond in the same way to a no-match letter regardless of the assumed nationality of any given employee. For further information, please contact one of the attorneys in our Employment Law and Labor Relations Group. ■

ANNOUNCEMENTS

Welcome

We are pleased to welcome **Elisa B. Davies** back as an Associate. Elisa practiced with a firm in the Cayman Islands for two years, during which time she was admitted as a Solicitor in England and Wales, before returning to practice with Koley Jessen's Real Estate group in August, 2007. Elisa is a 2000 graduate of the University of Iowa School of Law.

We are also pleased to announce that **Ryan J. Sevcik, Kyle D. McCann, J. Daniel Weidner, Jenna D. Hite, and Brenda K. George** have joined the Firm as new Associates. Ryan graduated with highest distinction from the University of Nebraska College of Law and is practicing in the areas of Employment Law and Labor Relations as well as Business, Securities, and Tax. Kyle graduated *cum laude* from Creighton University School of Law and has joined the Business Department. Daniel graduated *magna cum laude* from Creighton and joins the Intellectual Property and Litigation and Trial Practice groups. Jenna graduated *cum laude* from Creighton, where she simultaneously earned her MBA, and is practicing within the Business Department. Brenda graduated with distinction from the University of Nebraska and joins the Litigation and Trial Practice groups.

Congratulations

Congratulations to Shareholders **Paul C. Jessen, Michael M. Hupp, Donald L. Swanson, Kurt F. Tjaden, Michael C. Cox, Karen M. Shuler and Michael S. Mostek**, who were all named to the 2008 *Best Lawyers in America* publication.

Margaret C. Hershiser was selected as a Fellow by the Nebraska State Bar Association. Selection for this honor is based on factors including leadership in the legal profession, civic service and integrity.

Leilani M. Harbeck was appointed by Creighton University as an alumni member of the search committee to replace the Dean of Career Services.

Community

Roberta L. Christensen served as chair of the Cystic Fibrosis Foundation's "Nebraska's Finest" event on Friday, October 12.

Gregory C. Scaglione and legal secretary **Marci Bennett** organized 40 Koley Jessen employees and family members to participate in the Brush-Up Nebraska Paint-a-Thon in August.

Eric B. Oxley and legal secretary **Susie Murphy** organized a team of 60 for the Corporate Cup Run held on September 16, which benefits the American Lung Association of Nebraska.

Koley Jessen is a corporate partner in the St. Peter Claver High School student Corporate Internship Program. St. Peter Claver is part of the Cristo Rey Schools Network which seeks to prepare young people who otherwise may have limited options for college. Four students are currently working one day each week at the Firm assisting our messenger team. They are also learning about the practice of law from attorneys and staff.

Thomas F. Ackley was re-appointed for a three-year term on the Bellevue Planning Commission.

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