

Sustainability at Koley Jessen

by the Koley Jessen Sustainability in Operations Committee

Nowadays everyone is focused on being “green” and asking, “How big is my carbon footprint?” We at Koley Jessen are no different. Although we have already undertaken many “green” measures such as motion-sensing lights in portions of our space, routing facsimile communications electronically, utilizing online and paperless filings where available, electronically communicating with clients and opposing counsel, and recycling paper, we realized we could take our green initiatives even further.

Promoting sustainable practices takes more than a one-time donation or a recycling drive -- it requires a fundamental shift in thinking and established behaviors as well as a fundamental reassessment of the way we do business. As a law firm, that means measuring and improving the way we serve our clients and the way we impact our community.

As a result, we established a Sustainability in Operations Committee, comprised of employees at every level in our Firm. We also adopted a Sustainability Policy to provide a framework for integrating sustainable measures into the core operations of the Firm, recognizing that the daily actions of each employee will contribute to the ultimate success of the Policy.

One of the biggest impacts law firms make on the environment is the paper we generate. The Environmental Protection Agency (“EPA”) estimates that on average each attorney generates up to a half-ton of paper every year. Each ton of recycled paper can save 17 trees, 380 gallons of oil, 3 cubic yards of landfill space, 4,000 kilowatts of energy, and 7,000 gallons of water. Our Firm has recently been recognized as an ABA-EPA Law Office Climate Challenge Partner in connection with our commitment to reducing paper usage, purchasing post-consumer recycled paper, and implementing other best practices for office paper

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management. Although an internal audit reflects that we are making strides with respect to the paper we generate – we’re actually at about half of the EPA’s estimated average – we recognize there is still more we can do.

A growing body of federal, state, and local regulations demand that we all become “green.” Our Real Estate, Environmental, and Natural Resources Law (“REENR”) Practice Group can provide regulatory and strategic advice as well as sustainability as it pertains to real estate and development issues. Stacia L. Palser, a senior associate in the REENR Practice Group, is a Leadership in Energy and Environmental Design Accredited Professional (“LEED AP”). LEED APs have demonstrated a thorough understanding of green building techniques, the LEED Green Building Rating System, and the certification process. If you need assistance in any of these areas, please contact a member of our REENR Practice Group.

For more information about Koley Jessen’s sustainability efforts, please contact the Sustainability in Operations Committee’s chair, Chris Reynoldson, at christina.reynoldson@koleyjessen.com. ■

Exit Strategy: The Process of Selling Your Business – Part 3 of 4

by Brian L. Harr and Joseph R. Hefflinger

A business owner deciding whether to sell a business (“Seller”) is often confronted with a mix of emotions. The Seller may be excited to close one chapter of his or her life (which may have included starting, owning, and operating the business), and start a new chapter (which may include retirement or investing in another business). Regardless of the Seller’s experience with business sales, the Seller will almost certainly experience a great deal of anxiety throughout the sale process. Our Mergers & Acquisitions/Securities Practice Group focuses on minimizing this anxiety by explaining the process up front, and then guiding the Seller through it.

This article is the third in a four-part series addressing the business sale process, and in it we will discuss due diligence and the definitive agreement. In Part I, we addressed the initial steps that the Seller should take to “circle the wagons” to prepare a united front with the appropriate team of key employees and outside advisors, and to take all necessary steps to prepare the business for sale. In Part II, we addressed finding a Buyer, assuring confidentiality, and the Letter of Intent. In the next edition of the *Client Adviser*, we will complete this four-part series by covering closing and post-closing matters.

Part III. Getting the Ball Over the Line

Once the Seller has identified a potential Buyer and entered into a Letter of Intent, the next step in the process is due diligence. As part of the initial evaluation of the Seller’s business, the Buyer will have already reviewed some preliminary data provided by the Seller (subject to a Confidentiality Agreement). The next phase of due diligence is a more detailed review of the Seller’s business by the Buyer and its team of advisors. The Buyer or its counsel will typically forward a formal due diligence request list to the Seller. Depending on the size of the deal and the Buyer’s familiarity with the Seller’s business, this request list can be a few pages or upwards of 30 pages (or more). One of our roles as Seller’s counsel is to help guide the Seller through this process and to facilitate the Seller’s response in an organized manner.

One of the initial considerations for the Seller with respect to due diligence will be placing proper controls on the disclosure process, including a determination

of the optimal method through which to provide its materials to the Buyer. One option is the use of a virtual data room, which can vary as to level of sophistication (and cost), but which generally allows the Seller and its team to upload various due diligence documents to a secure online location. Virtual data rooms can be particularly useful in helping the Seller restrict access to its information as it deems appropriate. If a virtual data room is not used, the Seller will need to determine whether to send due diligence items to the Buyer electronically or to set up a physical data room on the Seller’s premises.

After these preliminary matters have been decided, the next step is assembling the information that the Buyer has requested. This can be a lengthy and tedious process, but it is a necessary one, and if done properly, it can help minimize the Seller’s post-closing risks. The Seller can also use this phase of the deal to uncover any previously unknown issues with respect to its business, and to determine the best way to mitigate such issues.

After the Letter of Intent has been signed, and while the due diligence process is under way, counsel for one of the parties (typically the Buyer) will prepare an initial draft of the Purchase Agreement. Much like the due diligence request list, the length of this document can vary depending on the size and complexity of the deal, and can range from 15-20 pages to over 100 pages. As you might expect, longer documents generally provide greater levels of protection to the Buyer. A typical Purchase Agreement, regardless of its length, will generally contain these basic sections: (1) Structure of the Deal and Purchase Price; (2) Representations and Warranties; (3) Pre- and Post-Closing Covenants; (4) Conditions to Closing; (5) Indemnification/Survival; and (6) Miscellaneous.

The structure (*i.e.*, sale of assets, sale of stock, merger, etc.) and purchase price provisions of the Purchase Agreement will generally have already been agreed upon as part of the Letter of Intent, although these terms can change as unforeseen issues are identified during the due diligence process. The representations and warranties will be of particular importance to both the Buyer and the Seller. In this section, the Buyer is asking the Seller to make representations and warranties as to a variety of topics relating to the business as of the date of closing. This section is typically lengthy, with the Buyer asking the Seller to make representations about almost every conceivable aspect of the business. The Seller will try to limit the

matters on which it is making representations and warranties, especially through the use of knowledge and materiality qualifiers. In addition, the Seller will want to further limit its representations and warranties by disclosing certain exceptions to the representations and warranties in a Disclosure Schedule, which will be attached to the Purchase Agreement.

If the parties anticipate a gap between the date of the signing and closing, the Seller will also want to limit the Buyer's conditions to closing (*i.e.*, the Buyer's "outs"). Once the Seller signs the Purchase Agreement, it is obviously committed to going through with the deal, and does not want to be in a position of having the Buyer try to back out of the deal at the last moment. Accordingly, the Seller will attempt to remove certain closing conditions that give the Buyer too much wiggle room, including conditions relating to the Buyer's satisfactory completion of its due diligence, obtaining financing satisfactory to the Buyer, or the absence of certain changes in the Seller's business.

The next section of the Purchase Agreement is the indemnification provisions. These will govern the Buyer's ability to seek damages from the Seller for breaches of the Seller's representations and warranties or for Seller's failure to perform any of its covenants contained in the Purchase Agreement. This is an area where having experienced counsel is of particular importance, as the Seller's counsel's ability to limit its client's post-closing exposure is a crucial aspect of the transaction. The Seller will seek to limit the period of time after closing during which the Buyer can bring a claim for indemnification (*i.e.*, the "survival period"). Similar to an insurance deductible, the Seller will also want to add a minimum threshold (known as a "basket") above which the Buyer's claims against the Seller must first reach before the Buyer can make a claim for indemnification, so as to avoid having the Buyer try to "nickel and dime" the Seller with claims following the closing. In addition, the Seller will want to place a "cap" on its indemnity exposure so that after closing it can walk away from the deal knowing that it is only at risk for indemnity claims up to a specified amount. The Buyer and its counsel will seek to limit these provisions and carve-out their application from certain provisions of the Purchase Agreement.

The due diligence process and the negotiation of the Purchase Agreement are crucial phases of any transaction. The Seller needs experienced counsel to help guide it through this process and to help the Seller close the deal with adequate protections in

place. Please contact a member of our Mergers & Acquisitions/Securities Practice Group if you have any questions about this article or the purchase and sale process generally. ■

Worker Classifications: Employee or Independent Contractor

by Leilani M. Harbeck

For various reasons, many companies prefer to treat workers as independent contractors rather than employees. With the current economic conditions, this has attracted an even greater focus because of the significant financial impact to the company this can have, including reduced taxes and lower benefit costs. Classifying a worker as an independent contractor can also eliminate the documentation and other information that must otherwise be maintained for employees. Before a company decides to utilize independent contractors instead of employees, it should be aware that this is an area that garners frequent government intervention and oversight, and is increasingly being challenged by workers who claim they were improperly classified. In addition to prolonged and expensive litigation, a company may face substantial monetary penalties if it improperly treats workers as independent contractors.

Predicting whether a worker is properly classified as an independent contractor is often a complex task. To add to such difficulty, the "test" for making such determination varies according to the specific law at issue. Different, state-specific tests can apply in determining whether a worker is an independent contractor or employee under workers' compensation laws, as opposed to laws addressing unemployment benefits. Some states even have specific statutes that require a worker to obtain a certificate or other approval from state agencies before he or she can be treated as an independent contractor. Similarly, the Internal Revenue Service has developed its own authority and guidelines. Because of these difficulties, employers must understand the relevant tests and analyze the same with each independent contractor relationship they enter into. Generally, each test focuses on whether the company or the worker controls the worker's performance, as opposed to just the result to be accomplished.

Regardless of the test at issue, certain recommendations apply universally when dealing with independent contractors. Companies should always have a

written agreement with an independent contractor that outlines the relationship between the parties and addresses control. The agreement should also specify that the company will not be providing the independent contractor with workers' compensation insurance or unemployment benefits and that the independent contractor is solely responsible for any taxes due on amounts paid to it by the company, as the company will not be withholding taxes. The provisions of the agreement should be followed by the parties in their actual practices and dealings. Companies must also be consistent in their treatment of workers who are in the same position or performing the same duties as either employees or independent contractors.

If you have questions about whether a worker is an independent contractor or an employee, or would like assistance developing or refining practices with respect to independent contractors, please contact a member of our Employment, Labor, and Benefits Practice Group. ■

My Leased Property is Contaminated – Now What?

by Stacia L. Palsler

It seemed like the perfect opportunity – great location in an area being revitalized by redevelopment. The price was right, so the tenant signed a long term ground lease, locking in a great rate. The tenant moved into the existing building and operated its business for seven successful years. So successful, in fact, that the tenant decided to expand. Excavation began yesterday and everything seemed to be right on schedule – that is, until the contractor relayed some very bad news. During excavation, the contractor found old barrels of an unknown substance left by a previous owner, and those barrels appear to have been leaking for some time. The tenant's environmental consultant confirms that the barrels contain hazardous substances regulated under CERCLA, confirms the presence of hazardous substances in the soil and groundwater, and provides an estimate for a very expensive cleanup.

The landlord bought the property from a manufacturing company that is no longer in existence. The lease contains a landlord representation that it had no knowledge of environmental conditions on the property, but does not address liability for cleanup

of hazardous substances. Who is responsible for the cleanup?

CERCLA Background

To evaluate the question of liability, an understanding of the basic statutory framework governing the cleanup of sites contaminated with hazardous substances is necessary. Liability cases are often governed by the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), which was enacted in 1980 to address the cleanup of inactive and abandoned hazardous waste sites. CERCLA allows the United States Environmental Protection Agency (EPA) to require the cleanup of these sites and also provides for the recovery and allocation of cleanup costs among responsible parties.

For purposes of CERCLA, a hazardous waste "facility" is defined broadly and includes "any site or area where a hazardous substance has been deposited, stored, disposed of, or placed, or otherwise come to be located." There are four categories of potentially responsible parties under CERCLA that may be held liable for the cleanup of hazardous substances at a facility:

Current Owners/Operators - A current owner or operator of a facility may be liable for the costs of cleanup regardless of whether that owner or operator had any involvement in the handling, disposal, or treatment of hazardous wastes at a facility or whether the hazardous substances were disposed of at the facility during its period of ownership or operation.

Former Owners/Operators - The liability of former owners and operators is more limited, restricted to situations where the disposal of hazardous substances at the facility occurred while such person or entity owned or operated the facility.

Arrangers - Persons who arrange for disposal of hazardous waste by another party are also identified as potentially responsible parties. Arrangers include those contracting for the disposal of hazardous substances, but does not cover the sale of useful hazardous substances for purposes other than disposal.

Transporters - Transporters of hazardous substances may be liable if they accept hazardous substances for transport to treatment or disposal facilities, provided the site is selected by the transporter.

Statutory Exceptions

As originally enacted, CERCLA contained certain statutory exceptions to liability. These exceptions proved to be too narrow, however, resulting in impediments to the transfer and redevelopment of real estate because of the fear of environmental liability. In response, CERCLA was amended in 1986 to include the “innocent purchaser defense” under which property owners that did not know, or have reason to know, at the time of purchase that hazardous substances were disposed of at the facility, are not held liable for cleanup costs.

To address the redevelopment of brownfields (sites with known contamination), CERCLA was amended in 2002 to exclude “bona fide prospective purchasers” from liability for contamination from existing hazardous substances. By definition, an owner is a “bona fide prospective purchaser” (“BFPP”) if it acquires ownership after January 11, 2002 and, among other things, conducts “all appropriate inquiry” on the property prior to purchase. “All appropriate inquiry” can be met by adhering to the statutory requirements set forth in CERCLA. Most often, this is done by conducting a Phase I Environmental Site Assessment of the property, completed under ASTM standard E1527-05, prior to purchase. Provided an owner meets the other requirements of a BFPP, it will not be liable for the contamination.

Tenant Liability

These statutory exceptions to liability, although effective in increasing the transfer of real estate, only address actual ownership of the property. What about the liability of tenants on contaminated property? To date, the determination has been fact-specific and different courts have taken different views on assessing liability. Liability has generally been found to exist under two circumstances. The first is where the tenant has actually disposed of hazardous substances at the facility, in which case courts have found tenants liable as operators of the facility.

Under the second theory of liability, the tenant is deemed a de facto owner of the facility. Certain factors that weigh in favor of determining de facto ownership include the use of a long term triple net ground lease and the exercise of tenant’s right to sublease the property. However, because of a lack of statutory guidance, courts have evaluated different factual situations in different ways.

In an attempt to clarify EPA’s position on tenant liability, EPA issued a memorandum on January 14, 2009 discussing the applicability of the BFPP defense to tenants. The memorandum addresses two specific circumstances: 1) a tenant whose lease gives sufficient indicia of ownership and who meets the elements of a BFPP, and 2) a tenant of a landlord where the landlord is a BFPP.

Tenants with Indicia of Ownership - EPA has indicated that even if a tenant has sufficient indicia of ownership to be deemed a de facto owner, EPA does not intend to pursue an enforcement action against this tenant if the tenant independently satisfies the BFPP requirements.

Tenants with “Derivative” BFPP Status - A tenant may derive BFPP status from its landlord if the landlord satisfies the BFPP requirements as an owner of the facility. EPA has indicated that, even if the landlord loses its BFPP status, if it is through no fault of the tenant, EPA may exercise its enforcement discretion to not pursue the tenant. This may be true even if the tenant did not conduct all appropriate inquiry prior to executing its lease.

So, where does this leave the tenant in our situation? Assuming that the tenant did not handle or dispose of hazardous substances at the facility, it is unlikely that the tenant would be deemed an operator under CERCLA. However, the fact that the tenant has a long term ground lease and is building improvements on the property may result in the tenant being viewed as a de facto owner of the facility. Based on EPA’s guidance, the tenant may have sufficient indicia of ownership to be considered an owner under CERCLA. If the landlord conducted all appropriate inquiry and has complied with all other requirements of the BFPP defense, the tenant may also rely on this defense. In addition, the tenant could perhaps meet the elements of the BFPP defense itself.

To better protect itself from CERCLA claims, a tenant should consider obtaining a Phase I environmental site assessment if it plans to enter into a long term ground lease or a lease structured to give the tenant the majority of benefits and obligations of an owner, especially if the tenant knows or suspects that prior uses of the property involved hazardous substances. As a practical matter, a tenant should also consider a Phase I and soil and groundwater testing if it will be handling hazardous substances at the facility (to prove that any contamination existed prior to the tenant’s

operations on the property), or if it plans to perform excavation or other improvements at the property (to avoid delays caused by investigation and cleanup of contamination). Adequate investigation up front can prevent problems, and in this case, a potentially large amount of liability. For more information and assistance, please contact one of the attorneys in our Real Estate, Environmental, and Natural Resources Law Practice Group. ■

Resolving Domain Name Disputes Without Going To Court

by E. Karine Sokpoh

Every person (or “Registrant”) who registers a website address (also referred to as a domain name) is required to sign a contract with the registrar (*e.g.* Network Solutions®, GoDaddy® or Yahoo®) in which such person agrees to comply with a “Uniform Dispute Resolution Policy” (“UDRP”). The UDRP sets forth a process that allows a party alleging that its trademark rights are infringed upon by another’s domain name registration to resolve such dispute through a summary arbitration proceeding. Since the adoption of the UDRP in 1999, 16,063 complaints have been filed, with over 1,400 filed this year.

UDRP proceedings typically provide a faster, easier and cheaper way to resolve a domain name dispute than through a traditional lawsuit. Barring exceptional circumstances, UDRP cases are usually resolved within sixty (60) days and there are no hearings to attend. UDRP proceedings are also a single convenient mechanism for solving disputes involving remotely located registrants.

An owner of trademark rights (“Complainant”) may initiate a UDRP dispute by filing a complaint with an approved UDRP dispute resolution service provider (“Provider”), such as the National Arbitration Forum or the World Intellectual Property Organization. The out-of-pocket costs for filing a complaint vary among Providers and are based on the number of panelists elected by the Complainant and the number of domain names involved. For instance, the National Arbitration Forum’s UDRP filing fee is \$1,300 for a single-member panel, and \$2,600 for a three-member panel, when the dispute involves less than three domain names.

The UDRP complaint must allege the following: (1) that the Complainant owns trademark rights in a mark; (2) that the Registrant’s domain name is identical or confusingly similar to the Complainant’s mark; (3) that the Registrant has no valid or legitimate right or interest in the domain name; and (4) the domain name was registered and is being used in “bad faith” by the Registrant.

Accordingly, the UDRP provides an avenue for solving disputes involving the bad-faith use of domain names such as: (1) cybersquatting (in which the domain name is registered solely for the purpose of selling the name back to the trademark owner); (2) when the domain name is solely registered to prevent the trademark owner from using the name; or (3) when the domain name is solely registered with the intent to disrupt business or create confusion in the marketplace.

Bad faith is the hardest element for Complainants to prove because it must be shown in both the registration and the use of the domain name. The panel of arbitrators will generally consider the following non-exclusive list of factors in determining whether a domain name is registered and is being used in “bad faith”: (1) whether the Registrant has a legitimate reason to want the name; (2) whether the Registrant is known by that name; and (3) whether the Registrant is profiting from the domain name by forwarding the Complainant’s Internet traffic to third-party advertisements.

Upon receiving and reviewing the Complaint, the Provider forwards it to the Registrant, and then appoints a panel of one or three arbitrators (at the election of the Complainant) who will decide the dispute. In a majority of cases, the Registrant, who must submit a response within twenty days, defaults by failing to submit a timely response. This increases the likelihood of a finding of bad faith, since the dispute is then resolved based solely on the Complaint.

After reaching its decision, the panel of arbitrators notifies the parties, then implements its decision by requesting the Registrant’s registrar to transfer the domain name to the Complainant, cancel the registration, or maintain the registration in the Registrant’s name. The registrar must implement the panel’s decision within ten (10) business days after being notified of it, unless the Registrant provides

the registrar with timely proof that it has filed a lawsuit in a court of competent jurisdiction against the Complainant with respect to the domain name that is the subject of the UDRP proceeding. In that case, the registrar will take no further action until it receives: (1) satisfactory evidence of a resolution of the dispute between the parties; (2) satisfactory evidence that the Registrant's lawsuit has been dismissed; or (3) a copy of an order dismissing the lawsuit or holding that the Registrant has no right to continue using the domain name. If the court's holding is contrary to the panel's decision, the registrar must abide by the court's decision.

Although there is no appeal process for UDRP decisions, either party may elect to take its dispute to a court having jurisdiction over both parties if a party is dissatisfied with the panel's decision. If the lawsuit is initiated prior to or during the UDRP proceeding, the panel has the discretion to decide whether to continue, suspend, or terminate the proceeding.

Please contact Roberta L. Christensen, E. Karine Sokpoh, or David A. Goeschel for further information regarding the UDRP. ■

Red Flags Rule Delayed Again

by Joan Cannon

Once again the Federal Trade Commission ("FTC") has delayed enforcement of the "Red Flags Rule" ("Rule") until November 1, 2009. This short reprieve allows employers an extra three months to determine whether they are covered by the Rule and what they must do to comply. The Rule, which applies to "financial institutions" and "creditors," is an anti-fraud regulation designed to prevent identity theft. The "creditors" defined by the Rule include any company (which includes doctors, accountants and lawyers) that provides products or services and bills for the products or services at a later time. A company falling under this broad definition of "creditors" must assess whether it has any "covered accounts." A "covered account" is (i) a personal account that may involve multiple payments, or (ii) an account that has a reasonably foreseeable risk of identity theft, including financial, reputation, or litigation risks. A company with a "covered account" must develop and implement an identity theft policy. The development of such a policy requires an analysis of both customers'

and employees' accounts handled by the company and the adoption of a policy to identify warning signs of possible identity theft. The Rule also requires the development of procedures to appropriately respond to any red flags that are detected in order to prevent and mitigate harm.

A helpful brochure on the Rule is available on the FTC's website at www.ftc.gov/redflagsrule. The FTC has also promised to issue new guidance to help small and low-risk entities regarding the Rule. Because of the severity of the penalty (\$3,500 per violation) and because of the breadth of the Rule itself, we encourage you to determine if your company falls under the Rule. This can be done by contacting us and/or reviewing the information on the FTC web site. If we can be of any help to you, please do not hesitate to contact us. ■

Employer-owned Life Insurance

by Brandon D. Hamm

On May 22, 2009, the IRS issued additional guidance concerning the tax treatment of "employer-owned life insurance contracts." Simply put, an employer-owned life insurance contract is a life insurance policy owned by a company that insures the life of an employee and of which the company is a beneficiary. The definition of the term is broad enough to encompass all policies that serve as "key-person coverage" and many policies used to fund buy-sell agreements between companies and their owners.

As a result of the adoption of the Pension Protection Act in 2006, the death benefits of all employer-owned life insurance contracts issued after August 17, 2006 are taxable under § 101(j) of the Internal Revenue Code, unless the policy falls into one of several exceptions and the employer satisfies certain notice, consent, and reporting requirements. The latest guidance from the IRS clears up a number of questions about the exceptions from the tax and clarifies that inadvertent failure to satisfy the notice and consent requirements will be overlooked if addressed promptly by the employer. If you believe your company might own a policy covered by § 101(j), or if you have questions about the tax treatment of employer-owned life insurance policies, please contact a member of our Estate and Business Succession Planning Group. ■

ANNOUNCEMENTS

Welcome

We are pleased to announce that **Jacob W. Schaffer** and **Helmut E. Brugman** have joined the Firm as new Associates. Jacob graduated with distinction from the University of Nebraska College of Law and has joined the Estate and Business Succession Planning practice group. Helmut graduated *magna cum laude* from Creighton University School of Law and is practicing with the Business/General Counsel practice group.

Congratulations

M. Shaun McGaughey was selected to become a Fellow of the Nebraska State Bar Foundation.

Paul C. Jessen, Michael M. Hupp, Donald L. Swanson, M. Shaun McGaughey, Michael C. Cox, Kurt F. Tjaden, Karen M. Shuler, Michael S. Mostek, and Marlon M. Lofgren were all selected to the 2010 edition of *The Best Lawyers in America*.

Community

Gregory C. Scaglione and legal secretary **Cindy Mettlen** organized 46 Koley Jessen employees and family members to participate in the Brush-Up Nebraska Paint-a-thon on August 8th and August 22nd.

Roberta L. Christensen has been named president-elect of the Board of Directors of the Omaha Children's Museum. She was also recently elected to the Executive Committee of the Board of Directors of the Cystic Fibrosis Foundation.

For the second year in a row, **David M. Dvorak** served as co-chairman of the Juvenile Diabetes Research Foundation's Walk to Cure Diabetes on August 1st, which raised more than \$1 million for diabetes research. **David R. Mayer** helped lead Koley Jessen's walk team again this year.

Koley Jessen once again served as the Presenting Sponsor of the Bellevue Chamber of Commerce Annual Dinner. The Firm also made a contribution to the Bellevue Economic Enhancement Fund, which was presented during the dinner.

CLIENT ADVISER is published by Koley Jessen P.C., L.L.O. for its clients, colleagues, and friends. Your questions and comments are welcome. The contents of this newsletter are for informational purposes only, and should not be construed as legal opinions.

The determination of the need for legal services and the choice of a lawyer are extremely important decisions and should not be based solely upon advertisements or self-proclaimed expertise. This disclosure is required by rule of the Supreme Court of Iowa.

River City Roundup

Koley Jessen is proud to be the Official Legal Provider for River City Roundup, a four-day annual celebration of the Midwest's heritage, which generates huge economic impact to Omaha and our region (\$28.6 million in 2008). Koley Jessen provides pro bono legal services to help this event succeed each year and we celebrate our partnership with River City Roundup through a number of activities. Once again, we partnered with our neighbors across the lake at Security National Bank and Northern Natural Gas for a barbecue luncheon on Thursday, September 24th complete with steer roping and dancing by the Country Kickers. Friday activities included a western carnival and awards for best western wear. In addition to our Firm involvement, **Paul C. Jessen** serves on the Board of Directors of River City Roundup, and he and his wife, Mary, serve on the Ak-Sar-Ben Buyers Club Committee for the 4-H Auction. **Brian L. Harr** is a member of the Board of Directors of the Douglas County Fair, which takes place during River City Roundup.

Speaking Engagements

Richard D. Vroman spoke on a panel at the Nebraska Medical Group Management Association fall conference on Friday, September 25th.

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