

Employment Law

Draws Against Sales Commissions: Employee Salary or Loan? The Pennsylvania Supreme Court Decides

by Nancy L. Heilman

Recently, the Pennsylvania Supreme Court addressed whether a departing salesperson, whose “advance” or “draw” exceeded his accumulated commissions, was required to repay the excess to his former employer. Strongly suggesting that the employment contract did not require such repayment, the Supreme Court remanded the case for the trial court to interpret the contract. In doing so, the Supreme Court overruled its circa 1925 decision in *Snellenburg Clothing Co. v. Levitt*.

Michael Polons, representing himself as an experienced sales-

person, approached family-owned Banks Engineering (“Banks”), seeking employment as an independent sales representative. Beginning with Banks’ draft agreement, the terms of the employment contract were negotiated over a period of time with significant input by Polons, who agreed to be compensated by



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commissions in lieu of salary. The relevant portion of the agreement provided:

To compensate for low commission payments due to low initial sales, Banks will pay a draw against commission. This draw will continue until the commissions exceed the draw *and this contract is in effect*. Once the commissions exceed the draw the rate of payment will continue at the rate of the draw until the total amount of

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Cohen & Grigsby Announces Opening of Florida Office

Cohen & Grigsby is pleased to announce the opening of an office in Naples, Florida in December 2000. **Henry C. Cohen** and **Hugh W. Nevin** will be heading the office and dividing their time between Pittsburgh and Florida. The Naples office initially will be advising and assisting U.S and foreign individuals and businesses as to business and U.S. estate, gift and income tax matters. Henry Cohen stated that the Naples office will be calling upon the resources of the Firm’s attorneys to provide appropriate legal services as needed

or required. All of Cohen & Grigsby’s current legal services and capabilities in the six general areas of Business, Estates and Trusts, Immigration, Intellectual Property, Labor and Employment, and Litigation will also be available through the Naples office. “As a result of the Firm’s continuing commitment to and investment in technology, we will be able to access all of the Firm’s experience and capabilities, regardless of location,” Hugh Nevin said.

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Draws Against Sales Commissions: Employee Salary or Loan? The Pennsylvania Supreme Court Decides

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the draw is compensated for by commissions in excess of the draw or by other means. When the total draw has been compensated for by commissions earned or other means the full commission will be paid and the draw eliminated. (Emphasis added.)

Before Banks released the first paycheck for the amount of the

During 1½ years of employment, Polons received monthly draws accompanied by statements labeled “Balance Due Corporation” that included a running total of the difference between the draw and the commissions. After Polons terminated his employment, Banks sought repayment of \$38,990 for the amount of the draw in excess of commissions. Upon Polon’s refusal to reimburse the company, Banks

The Supreme Court reviewed cases from other jurisdictions that had found advances to be in the nature of salary rather than a loan to the employee and viewed repayment as a forfeiture unless the parties had reached a clear understanding that the advances would be repaid. Persuaded by these cases, the Supreme Court overruled *Snellenburg*, reversed the Superior Court decision and remanded to the trial court to interpret the contract in light of both parties’ evidence.

The Supreme Court’s ruling places upon the employer the burden of producing sufficient evidence of entitlement to repayment of advances against commissions. The Supreme Court suggested that the quoted original contract language provided for repayment of advances solely during the life of the contract. Therefore, if the trial court on remand agreed with that interpretation, the employee had no further obligation to the company once he terminated the contract. The employer’s argument may have been more convincing to the Court had the language of the addendum providing for repayment following contract termination been included in the original agreement. However, as the addendum failed for lack of consideration, so did any argument in the employer’s favor.

The Supreme Court’s ruling places upon the employer the burden of producing sufficient evidence of entitlement to repayment of advances against commissions.

draw, Polons was required to sign an addendum to the contract, which provided:

It is understood that this draw is a non-interest loan and is to be paid back by commissions earned or by other means. In the event of termination of this contract any and all outstanding draw amounts will become due within ninety days. After ninety days any amounts still due will accrue with interest at the prime rate compounded annually.

filed a breach of contract action for the balance.

In *Snellenburg*, the Supreme Court defined “advance” to include an expectation of repayment and created a presumption in favor of repayment of draws against commissions. Following the *Snellenburg* case, the trial court ruled in favor of Banks with the exception that the addendum was held unenforceable for lack of consideration. The Court therefore refused to award interest. Based on the *Snellenburg* precedent, the Superior Court affirmed the trial court’s decision.

✉ *For more information, please contact nheilman@cohenlaw.com*

Compliance Programs and Codes of Ethics Corporate Protection From Employee Misdeeds

by W. Scott Hardy

While it may come as no surprise to learn that some of your company's employees don't behave like angels, it is critical to know that employers who fail to insist that their employees abide by the law and behave ethically do so at their own peril. Although it is impossible to prevent every instance of employee misconduct, employers can gain some legal protection by providing halos to each employee in the form of a corporate compliance program. Failure to do so could be devastating.

Whether it be an executive attempting to bribe a local politician, a salesperson intentionally mispre-

Traditional employment policies, while necessary, only protect a company from some—but not all—risks.

senting the virtues of a product or a billing clerk padding invoices, employers cannot afford to ignore the risks of such behavior.

An employer's potential exposure to civil and criminal liability is as broad as the number of individuals acting on its behalf and the number of times each individual acts—or fails to act—each day.

In fact, your company may be prosecuted for crimes committed by an employee or independent contractor, regardless of rank within the corporate hierarchy, who was acting on behalf of the company within the scope of his or her employment/ engagement and intending to benefit the company—even if the individual's predominant motive was to benefit himself or herself.

Business entities risk being fined heavily, debarred from being awarded government contracts and burdened

with other oppressive obligations, while errant employees and, in some circumstances, managerial personnel, risk imprisonment.

Moreover, criminal prosecutions are not limited to large, Fortune 500 corporations. Statistics show that nearly 95 percent of all federal corporate criminal defendants were small, privately-held companies. Government contractors and companies doing business in highly regulated industries are at even greater risk.

Most employers already have some policies designed to keep them compliant with certain laws and regulations. Anti-discrimination and harassment and workplace violence policies come to mind. However, just like a police officer who wears a bulletproof vest is not protected from being shot in the head, traditional employment policies, while necessary, only protect a company from some—but not all—risks.

For greater protection, employers should also implement other legal and ethical compliance standards to add value to existing personnel policies and employee handbooks.

Beyond the inherent benefits of ensuring that employees and others acting on behalf of your company engage in lawful and ethical business practices, a properly crafted and implemented program to prevent and detect violations of law—a corporate compliance program—minimizes the risk of criminal prosecution and allows a company to mitigate the sentence in the event it is convicted of or pleads guilty to a crime.



W. Scott Hardy

In order for a compliance program to be effective, an employer must:

- Establish compliance standards and procedures reasonably capable of reducing the prospect of criminal conduct
- Assign high-level personnel within the organization to oversee compliance
- Use due care not to delegate substantial discretionary authority to individuals whom it knows or should know have a propensity to engage in illegal activities
- Communicate standards and procedures to all employees and other agents through training programs and publications
- Utilize auditing and monitoring systems reasonably designed to detect criminal conduct by employees and other agents, and have in place and publicize a reporting system whereby employees and other agents can report criminal conduct internally without fear of retribution
- Enforce the ethics standards through appropriate disciplinary mechanisms consistently
- Respond appropriately to an offense that has been detected and take measures to prevent similar offenses in the future.

When crafting a compliance program, an employer also should account for the likelihood that certain types of conduct may occur because of the nature of its business, prior employee misconduct and applicable industry practices and standards.

Compliance programs are no longer a luxury afforded by only our nation's largest corporate entities. All employers, large and small, must ensure that their personnel conduct themselves ethically and legally. It never hurts to don a shiny halo.

✉ For more information, please contact shardy@cohenlaw.com

Important Notice on the Allegheny County Real Estate Tax Revaluation Program

by Raymond J. Hoehler and William R. Taxay

A 1997 court ruling required that every property in Allegheny County be revalued to correct perceived inequities in the assessed values of properties for real estate tax purposes. Sabre Systems, a real estate appraisal firm, is performing the revaluation of the approximately 580,000 properties in the county by January 2001. Real estate tax bills for 2001 will be based upon

The Allegheny County Real Estate Tax Revaluation Program affects every property owner in Allegheny County.

the market value determined through the revaluation program, and Preliminary Notices of the new market value to residential property owners was scheduled to be completed by November 2000.

Sabre Systems is conducting informal reviews with property owners who disagree with the new market valuation of their property. The informal review period will conclude by December 31, 2000. Instructions for scheduling an informal review are included with the Preliminary Notice. A request for a review can be made on-line at www.revaluation2000.net, by completing a voucher included with the Preliminary Notice or by calling Sabre Systems. Information about your property and other comparable properties used in establishing the new market value are available on-line and from Sabre Systems.

In January 2001, all property owners will receive an official Allegheny County Change of Assessment Notice, which will reflect the new assessed market value for their property and any change resulting from an

informal review with Sabre Systems.

Beginning with real estate tax bills that will be mailed and payable in 2001, the assessed value of property will equal 100% of the market value. Previously, the assessed value of property in Allegheny County was, in theory, 25% of the market value. With assessed value equal to market value, every taxing jurisdiction in Allegheny County must reduce the 2001 tax millage rates to comply with state law which prohibits taxing jurisdictions in Allegheny County from receiving more than 105% of the real estate tax revenue received in 2000. This does not amount to a 5% cap on increases in your real estate taxes; rather, it is a limit on the overall levy by taxing jurisdictions.

Whether your tax bill increases or decreases depends on the change in your assessed value relative to other property owners in your jurisdiction.

Any property owner who does not agree with the new assessed market value may file an appeal with the Allegheny County Board of Property Assessment, Appeals and Review (the "Board") or such other board as may be ordered by the court. The appeal must be filed no later than February 28, 2001. Given the expected number of appeals, it is likely that the Board will be hearing appeals throughout 2001. Either the taxing bodies or the taxpayer may appeal the Board's decision to the Court of Common Pleas.

The critical issue in a tax assessment appeal is a determination of market value. The County Assessment Law provides that a determination of market value requires that consideration be given to the property value resulting from application of three different valuation methods (the cost method, the comparable sales method and the income method), all considered in conjunction with one another. The cost

method considers the value of the land as if it were vacant and available for its "highest and best use" and estimates the replacement or reproduction cost of any facility, less depreciation and all forms of obsolescence. The income method requires a determination of the future benefit arising from ownership of a property. The net income of a property, taking into account projected rent, operating expenses and capital expenditures, is capitalized at an appropriate rate to determine market value. The comparable sales method utilizes recent sales of comparable properties as the basis for establishing market value showing relative value of characteristic qualities such as location, age, income, expense, use, size, type of construction, and numerous other criteria.

The Allegheny County Real Estate Tax Revaluation Program affects every property owner in Allegheny County. Newspaper reports indicate substantial increases in the assessed value of properties in selected areas. Every property owner should carefully review both the Preliminary Notice of market value received from Sabre Systems and the Change of Assessment Notice from Allegheny County. Consideration should be given to the impact the new assessment will have on not only your real estate taxes for the year 2001 and subsequent years but also the price you could obtain from a sale of your property.

The procedures for appeal to the Board require that prompt action be taken. If you desire further information regarding your Preliminary Notice or have questions concerning an informal review or an appeal to the Board, please contact Raymond J. Hoehler, Esquire at rhoehler@cohenlaw.com, William R. Taxay, Esquire at wtaxay@cohenlaw.com or your Cohen & Grigsby attorney.

Cohen & Grigsby Attorneys Selected for Best Lawyers List

Six of Cohen & Grigsby's attorneys have been included in the 2001-2002 edition of *The Best Lawyers in America*®. Those selected for the list include **Charles C. Cohen** and **Hugh W. Nevin, Jr.** for Corporate Law, **Lawrence M. Lebowitz** for Immigration Law, **John E. Lyncheski** for Labor and Employment Law, **Robert S. Grigsby** for Personal Injury Litigation, and **Henry C. Cohen** for Tax Law.

Only those attorneys who earned the consensus support of their peers were included.

"We are pleased with the recognition this publication provides to our attorneys," said **Richard (Chip) Nelson**, the Firm's president. "In addition to being excellent attorneys, each of these individuals exemplifies our Firm's dedication to client service and results."

Charles Cohen is a founder and chairman of Cohen & Grigsby and concentrates his practice in public and private capital formation and financing transactions, mergers and acquisitions, and banking organizations. Mr. Cohen is also a law professor, arbitrator and lecturer, who has been quoted in professional journals, newspapers and magazine articles. He is a Board member of several companies and nonprofit organizations. Mr. Cohen earned his A.B. (with distinction) from Dartmouth College in 1962 and J.D. (with distinction) from the University of Michigan Law School in 1965. Mr. Cohen resides in the Shadyside area of Pittsburgh.

Robert Grigsby has more than 40 years of experience and is a trial lawyer actively engaged in civil litigation and a Fellow in the American College of Trial Lawyers. Mr. Grigsby is a prolific speaker on the topics of evidence, trial tactics, product liability, medical malpractice and in programs sponsored by the National Institute of Trial Advocacy. He has been extensively quoted in professional journals, newspapers and magazine articles, both nationally and regionally. He was a Judge in the Court of Common Pleas of Allegheny County, 1978-79. He earned his B.S. from the University of Pittsburgh in 1950 and L.L.B. from Duquesne University School of Law in 1955. Mr. Grigsby resides in Sewickley, PA.

Hugh Nevin is a founder and former president of Cohen & Grigsby and concentrates his practice in merger and acquisition matters, business law and international tax. Mr. Nevin, who is fluent in German, focuses a substantial part of his practice in advising foreign enterprises and individuals investing and conducting their businesses in the United States and U.S. companies doing business abroad. He has regularly handled securing temporary and permanent visas and labor certifications for foreign nationals. He earned a B.A. (Phi Beta Kappa, magna cum laude) from Harvard College in 1968, a Rotary International Fellowship from Freie Universität Berlin in 1971, and a J.D. (cum laude) from Harvard Law School in 1974. Mr. Nevin is licensed to practice law in Florida and, together with Mr. Henry Cohen, is opening the Firm's office in Naples, Florida where he will be advising foreign individuals, primarily Germans and Canadians as to U.S. estate, gift and income tax.

John Lyncheski chairs the Healthcare Practice Group and is the senior member of the Labor & Employment Group. One of the founding members of Cohen & Grigsby, Mr. Lyncheski is Vice President of Legal Personnel. He counsels management and employers throughout the U.S. on labor and employment matters. Mr. Lyncheski has authored more than 100 articles on labor and employment law topics for regional and national trade publications and has a prominent history as a national public speaker. He earned his B.A. from Cornell University in 1967 and J.D. (cum laude, Order of the Coif and Law Review) from the University of Pittsburgh School of Law in 1970. Mr. Lyncheski resides in Hanover Township, PA.

Henry Cohen is a business and tax attorney who concentrates his practice in the areas of individual and corporate income taxation (including extensive experience in compensation planning and business ownership transfer transactions), mergers, acquisitions and reorganizations and estate planning. He is also head of the Estates & Trusts Group and serves as the Firm's Vice President, Florida Practice. Mr. Cohen is a Certified Public Accountant in Pennsylvania and Ohio (inactive). He earned a B.S. from Miami University in 1967 and J.D. from Cornell University in 1971. Mr. Cohen resides in Upper St. Clair, PA. Mr. Cohen is licensed to practice law in Florida and, together with Mr. Hugh Nevin, is opening the Firm's office in Naples, Florida where he will be advising foreign individuals, primarily Germans and Canadians as to U.S. estate, gift and income tax.

Lawrence Lebowitz is the head of the Immigration Group and also

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Cohen & Grigsby Elects Two New Partners

Cohen & Grigsby is pleased to announce that **James R. Carlisle II** and **David Reams Jamieson** were recently elected as Partners.

Mr. Carlisle is a member of the Business Group and concentrates his practice in the areas of general corporate matters, including mergers and acquisitions, private equity finance, start-up and emerging companies, technology and e-business law. In his corporate practice, Jim has represented primarily small and middle market concerns, with sales from \$5 to \$100 million, in their overall legal needs, including corporate acquisitions and dispositions. In his technology law practice,

he advises private and public high technology companies with regard to technology development and licensing, joint ventures and technology acquisitions and transfers and e-business and internet issues and opportunities. He received his B.A. (magna cum laude) in 1988 from the University of Pittsburgh and his J.D. in 1991 from the University of Pittsburgh School of Law, where he was an assistant to Dean W. Edward Sell. Jim resides in Murrysville, PA.

Mr. Jamieson is a member of the International Business Group and concentrates his practice on the international and domestic taxation of business entities and transactions, executive compensation and bene-

fits, domestic and international acquisitions and divestitures, the taxation and structuring of financial products, various tax credit related matters, and general business law. David previously worked as in-house tax counsel for Massachusetts Mutual Life Insurance Company, Springfield, Massachusetts, where his practice concentrated on domestic and international taxation and the taxation of financial products. He received his B.A. from Indiana University of Pennsylvania in 1989, his J.D. from the University of Akron School of Law in 1992 and his LL.M. in Taxation from Villanova University School of Law in 1993. David resides in Smicksburg, PA.

Cohen & Grigsby Announces Opening of Florida Office

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“The exponential growth, primarily in international business and immigration, we have experienced in the Florida area has necessitated this opening. We are pleased that a closer and more accessible geographical location will enable us to better serve our clients in the area,” said **Richard (Chip) Nelson**, the Firm’s president. “Of course our Firm’s fundamental commitment will drive our Florida operations: understanding the business, mission and goals of each of our clients and, consequently, providing our clients with high-quality legal services to assist in meeting those goals.”

Henry Cohen is a business and tax attorney who concentrates his practice in the areas of individual and corporate income taxation (including extensive experience in compen-

sation planning and business ownership transfer transactions), mergers, acquisitions and reorganizations and estate planning. He is head of the Estates & Trusts Group and serves as the Firm’s Vice President, Florida Practice. Mr. Cohen is a Certified Public Accountant in Pennsylvania and Ohio (inactive) and earned a B.S. from Miami University in 1967 and his J.D. from Cornell University in 1971.

Hugh Nevin is a founder and former president of Cohen & Grigsby and concentrates his practice in merger and acquisition matters, business law and international tax. Mr. Nevin, who is fluent in German, focuses a substantial part of his practice in advising foreign enterprises and individuals investing and conducting their businesses in

the United States and U.S. companies doing business abroad. He has regularly secured temporary and permanent visas and labor certifications for foreign nationals. He earned a B.A. (Phi Beta Kappa, magna cum laude) from Harvard College in 1968, a Rotary International Fellowship at the Freie Universitat Berlin in 1971, and his J.D. (cum laude) from Harvard Law School in 1974.

Messrs. Cohen and Nevin are members of both the Pennsylvania and Florida bars.

Also licensed to practice in Florida are David I. Cohen, concentrating in business law; John E. Lyncheski, concentrating in labor and employment law; and Richard D. Rosen, concentrating in estates and trusts law.

Cohen & Grigsby Announces Mediator Services

Cohen & Grigsby is pleased to announce that Meryl Macklin is available to conduct mediations. For the last 16 years, Ms. Macklin has focused her practice in complex business litigation, including major contract and business tort actions, securities litigation, antitrust litigation, accountants' liability litigation, real estate litigation and environmental litigation. She has represented clients in state and federal courts nationwide. Prior to joining Cohen & Grigsby, Ms. Macklin practiced for 15 years in California, where she is still licensed. Ms. Macklin is also admitted to practice in Pennsylvania. She graduated from Yale College in 1980 and obtained her J.D. from the University of California, Berkeley, in 1984.

For more information or to schedule a mediation, contact Ms. Macklin's assistant, Lisa Racioppo, at (412) 297-4820.

Cohen & Grigsby Attorneys Selected for Best Lawyers List

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chairs the International Business Group at Cohen & Grigsby, P.C. He focuses his practice on business immigration, representing both public and private employers in securing temporary and permanent visas for foreign national employees. Mr. Lebowitz is also Cohen & Grigsby's Vice President of Marketing. He earned a B.A. (magna cum laude) from the University of Pennsylvania in 1984 and J.D. (cum laude, Order of the Coif) from the University of Pittsburgh School of Law in 1987. Mr. Lebowitz resides in Mt. Lebanon, PA.

The current listing is the result of the ninth survey undertaken by Woodward/White, Inc. To compile the current database, lawyers throughout the United States were asked to rate the clinical abilities of other lawyers in other areas of specialization. Only those attorneys who earned the consensus support of their peers were included, and listings cannot be bought. Inclusion in the *Best Lawyers* list is considered to be a singular honor for the profession.

Cohen & Grigsby Presents

Annual Update Seminars

The attorneys from Cohen & Grigsby's Labor and Employment Group will review labor and employment laws and regulations that emerged in 2000 and what to expect in 2001.

Healthcare Labor and Employment Law: 2000 Review and 2001 Outlook

Tuesday, January 23, 2001

8:30 a.m.–12:30 p.m.

Hospital Council of Western Pennsylvania

Continuing Education Center
Warrendale, PA

Labor and Employment Law: 2000 Review and 2001 Outlook

Wednesday, January 24, 2001

12:30 p.m.–4:30 p.m.

Sheraton Inn-Pittsburgh North
Warrendale, PA

These seminars are offered at no charge to clients and friends. For more information, please contact Jenny Pearson at (412) 297-4847 or visit our website at www.cohenlaw.com.

Publications, Speeches, and Activities

BUSINESS

James Carlisle wrote "Cybersquatters Beware," *Small Business News*, June 2000

James Carlisle and **Gerald Iwanejko** were quoted in "Case in Point-and Click," *Pittsburgh Magazine*, October 2000

James Chiafullo was a featured lecturer at a seminar entitled "Managing Environmental Issues in Commercial Real Estate Lending and Securitization Transactions" sponsored by Miller & Associates Environmental Brokers, Inc. and AIG Environmental, Scottsdale, AZ, October 2, 2000

Henry Cohen and **Hugh Nevin** presented a seminar entitled "Income, Estate and Gift Tax Planning for Citizens and Resident and Nonresident Aliens" sponsored by Merrill Lynch, Naples, FL, September 19, 2000

Hugh Nevin presented a seminar entitled "Estate, Gift, and Income Tax Planning for Germans Investing and Living in the United States" to German investors, Cologne, Germany, October 11, 2000

Gerald Iwanejko and **Mark Stabile** were quoted in "Patent Upending—Business Method Patenting has Changed the Rules of Intellectual Property," *Pittsburgh T.E.Q.*, October 2000

Richard Rosen presented "Estate Planning for Lawyers" at the Pennsylvania Bar Association's 2000 Midyear Meeting, Las Croabas, Puerto Rico, November 15, 2000

Mark Stabile and **William Taxay** were quoted in "Real Estate Sales, Development Slowing Along Parkway West," *Pittsburgh Post-Gazette*, November 10, 2000

Mark Stadler wrote "Tax-Exempt Organizations," *Assisted Living Success*, September 2000

Michael Syme presented "Consent Decrees and Their Impact on Public Housing Authority Operations" at the

Meeting of Public Housing Authority Counsel sponsored by Reno & Cavanaugh, Washington, D.C., October 11, 2000

Heidi Zhang was a panelist on the China Forum sponsored by the Duquesne University Small Business Development Center, Pittsburgh, PA, December 5, 2000

LABOR AND EMPLOYMENT

James Brown presented "Advocacy in Mediation: What Is the Role of the Lawyer?" and moderated "How to Settle Your Case" at the Pennsylvania Bar Institute's Employment Law Institute West, Pittsburgh, PA, December 4 & 5, 2000

Scott Hardy and **John Lyncheski** wrote "Be Safe, Not Sorry—Is Your Workplace Vulnerable to Violence?" *Assisted Living Success*, November 2000

Lisa Garrett Harry presented "Labor and Employment Law Update" at the Pennsylvania Health Care Association's Region III Meeting, Wilkes-Barre, PA, November 14, 2000

Leslie Heller and **John Lyncheski** wrote "Preparing for the New Union Organizers," *Long Term Care Provider.com*, August 23, 2000

Donald Ladov presented a labor and employment law update to the Pennsylvania Health Care Association's Annual Convention, Lancaster, PA, September 24, 2000

Donald Ladov and **John Lyncheski** presented "Vital Update and Preview of Emerging Labor and Employment Law Issues and Trends Affecting Long Term Care" at the Leadership Health Care Fall 2000 National Long Term Care Conference, Pittsburgh, PA, November 14, 2000

John Lyncheski wrote "When are Volunteers 'Employees' Who Must Be Paid for Their Time?" *Balance*, September/October 2000

John Lyncheski presented "Adapting to an Environment of Change: Effectively Responding to Unforeseen Events" at the Pennsylvania Assisted Living Associ-

ation's Conference, Harrisburg/Hershey, PA, October 19, 2000

John Lyncheski presented "Organized Labor's Renewed Militancy and New Tactics? Don't Lose the Race in the New Millennium" at the American College of Health Care Administrators' Seventh Annual Winter Marketplace, Las Vegas, NV, December 4, 2000

Joseph McDermott presented "Mental Health & The Law in Pennsylvania" at a seminar sponsored by Medical Educational Services, Pittsburgh, PA, December 5, 2000

LITIGATION

Scott Thistle will speak at a seminar entitled "Avoiding Environmental Liability in Pennsylvania" sponsored by the National Business Institute, Pittsburgh, PA, January 17, 2001

APPOINTMENTS

James Carlisle will be teaching a class entitled "Evolution of a Technology Business – Idea to IPO" starting in March 2001 for the Robert Morris College MBA program

Richard Rosen has been appointed as Chairman of the Investment Committee of the Jewish Healthcare Foundation

The information in this publication is for the purpose of informing and educating our clients about various aspects of the law and is not intended to be used as legal advice. If you have questions concerning any of the topics, please contact your Cohen & Grigsby attorney.

For reprints of articles or speeches, call Jenny Pearson at (412) 297-4847.

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