

Legal Update



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Introductory Note



Gregory A. Weingart

The economy. Just hearing that word makes most people cringe. The economy has become a 24/7 focal point, on a regional, national and global level. Whether you are a business owner or operator, employer or employee, manufacturer or wholesaler, retailer or consumer, landlord or tenant, or like most people, fall into several of those categories, the economy is what keeps you awake at night.

Understanding where the economy is at, and perhaps more importantly, accurately predicting where it is going, is more important than ever to survive and succeed in difficult economic times. Eckert Seamans attorneys strive to understand our clients' businesses, industries, challenges and issues, so that we can offer proactive advice to assist clients in navigating these challenging times and in positioning their

businesses for economic recovery.

In this issue of *Legal Update*, we focus on labor, corporate and bankruptcy issues that clients should pay particular attention to at this time. Please contact us with any questions you may have regarding the topics covered in this issue, or if we can assist you with your legal needs in any way in 2009 and beyond.

Labor & Employment

Those aren't our employees, are they?

Avoiding unexpected liability for contingent workers

Many experts estimate that nearly 30 percent of the entire U.S. workforce is contingent. What do we mean by contingent? Contingent work, defined broadly, covers flexible employment practices such as temporary work, employee leasing, self-employment, independent contracting and home-based work as well as part-time work. The "contingent force" in America is growing and presents substantial legal issues for employers. Here is a brief summary of the issues confronting employers.

Labor & Employment

(continued)

Anti-Discrimination Statutes

The United States Equal Employment Opportunity Commission has opined that staffing firm workers are generally covered by the federal anti-discrimination statutes. This is because such workers typically qualify as “employees” of: 1) the staffing firm; 2) the client to whom they are assigned; *or even*, 3) *both* entities.

A staffing firm and/or its client-employer have no equal employment obligations only if the workers at issue are truly independent contractors. This means essentially that the staffing firm and/or the client-employer have *no right* to control the manner and means of the individual’s work.

The staffing firm and the client-employer are generally jointly and severally liable for any monetary relief owed to a contingent worker because of discrimination. This means that the employee can obtain the full amount of back pay, front pay and compensatory damages from either the staffing company or the client-employer alone or from both combined.

Family and Medical Leave Act (“FMLA”)

The FMLA requires employers with 50 or more employees to provide “eligible” employees with at least 12 weeks of unpaid leave, in a 12 month period, for purposes of caring for (1) an employee’s newborn, newly adopted or newly foster care placed child, (2) the employee’s own serious health condition or (3) the serious health condition of the employee’s child, spouse or parent. Eligible employees are those who have worked at least 12 months and provided at least 1,250 hours of service to the employer in the 12 months before FMLA leave.

What smaller employers in particular may not realize, however, is that when an employer engages an employee from a temporary agency, the temporary employee is counted as “belonging” to both the client/employer *and* the temporary agency, even if the temporary employee is only on the agency’s payroll, and not the employer’s. For example, if an employer has 40 employees and then engages



Michael McAuliffe Miller



Mark A. Fontana



Renee Mattei Myers

10 temps from an agency, the employer is covered by FMLA because it is considered to have 50 employees.

With temporary employees, the temporary agency is considered the “primary” employer and the client/employer is considered the “secondary” employer. The agency is responsible for furnishing its FMLA-eligible employees with all FMLA-required notices, providing FMLA leave, maintaining health benefits during FMLA leave and restoring employees to employment upon return from leave. If a temporary agency fails to provide its FMLA-eligible employees with these benefits, then the agency (but not the client/employer) is liable for violating the FMLA.

However, if the client/employer engages a temporary employee from an agency and that employee is eligible for, and takes, FMLA leave from the agency, then the client/employer is responsible for: (1) accepting the temporary employee back to the original temporary assignment when the employee returns from FMLA leave, if the client/employer continues to use a temporary employee from the agency and the agency chooses to place the returning temporary with the client/employer; and (2) not interfering with the agency’s efforts to restore an employee returning from FMLA leave to that employee’s previous position with the client/employer.

Occupational Safety And Health Act (“OSHA”)

Employers have a duty under OSHA to comply with the workplace safety and health standards. The client employer that provides the workplace and controls the workers and their working environment will be primarily liable for OSHA violations. The

staffing company is implicated if it knew or should have known of the safety hazard, or if its involvement is necessary to correct the condition. Under OSHA, client employers who supervise the contingent workers must maintain required injury records, but these may be kept by the staffing company. Client employers are also responsible for notification of hazardous substances.

Tax Implications

How you characterize your workers as employees or independent contractors also has important tax ramifications. Primary, among these, is an employer’s duty to withhold taxes from employees, but not independent contractors. If you are incorrect in your characterization, you can be liable for retroactive and prospective tax payments and penalties.

In determining the status of an individual worker, the Internal Revenue Service purports to follow the common law “right to control” test. It has, however, developed a set of 20 questions that it believes will lead to a correct classification. These questions include the following:

- Is the worker required to follow instructions about when, where and how he or she is to work?
- Does the service recipient provide training for the work, for example by requiring him or her to attend meetings or to work with an experienced employee?
- Is the worker required to personally perform the service?
- Is the worker prohibited from hiring, supervising and paying assistants to help with the work?

- Has the relationship between the worker and the service recipient continued for a long period of time?
- Is the individual required to work during set hours?
- Must the worker devote essentially full time to activities performed for the service recipient?
- Does the worker perform the services on the employer's property?
- Is the worker required to perform the services in the order or sequence set by the service recipient?
- Is the worker required to submit regular reports to the service recipient?
- In which manner is the worker paid?
- Does the service recipient pay for the worker's expenses?
- Does the service recipient provide the tools, materials and other equipment needed to do the job?
- Does the worker have minimal investment in the facilities used to perform the services?
- Under the arrangement, does the worker have an opportunity to earn a profit or loss?

- Does the worker perform services available only to the service recipient?
- Does the service recipient have the right to fire the worker?
- Does the worker have the right to terminate the relationship with the service recipient without incurring any liability?

Practical Suggestions For Avoiding Liability

- Review all your leasing contracts or temporary agency contracts. If necessary, consider amending the contracts to emphasize that the agency is the employer and is the entity responsible for hiring, training, supervision, etc.
- Limit the duration of work assignments performed by any temporary or staffing agency personnel. Do not let temporary, in effect, become permanent. This is very important.
- Distinguish between temporary workers and your actual employees (e.g. security badges electronic communication access, physical location, if possible, business cards).
- Avoid direct supervision of the temporary workers. They should be given the work assignment and have the ability to complete the assignment without your

involvement (except to review for completeness and accuracy). Make the temporary assignments project specific.

- Pay the temporary agency directly pursuant to an invoicing system. Do not compensate the temporary worker directly. The agency must be responsible for the tax withholding, etc.
- Consider an indemnification agreement from the temporary agency.
- Let the temporary agency do any training necessary before the workers come on to your site.
- Do not retain the right to select, discipline or terminate temporary workers or control their work hours. You can, however, retain the ability to approve or disapprove of a temporary worker assigned to your site.
- Take steps to minimize the contact/interaction between your actual employees and the temporary workers.

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Corporate

Fiduciary duties apply to all sized companies



Michael D. Ecker

The governing body of a corporation is its board of directors. The board is empowered to manage and oversee the business and affairs of the corporation and, in carrying

out these responsibilities, must act in good faith, and in a manner the directors

reasonably believe to be in the best interests of the corporation and with such care, including reasonable inquiry, skill and diligence, as a person of ordinary prudence would use under similar circumstances. Officers are charged with carrying out the policies adopted by the board of directors.

This fiduciary duty applies to directors and officers of all corporations, large and small, closely held or publicly traded. Under Pennsylvania law, a director or officer will not be considered to be acting in good faith if he or she has knowledge concerning the matter in question that would cause his or

her reliance to be unwarranted. Directors and officers can be personally liable for violation of their fiduciary duties.

Indeed, directors and officers have been found to have breached their fiduciary duty for failing to properly oversee corporate operations. The likelihood of a claim that a director or officer has breached his or her fiduciary duty to the corporation for failing to become and remain informed regarding the corporation's operations is more acute in today's challenging and troubled

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economic environment. This can be particularly true for closely held companies whose passive owners (be they family, friends or simply investors) rely on the income from the enterprise for some or all of their living expenses.

In the face of an ongoing worldwide recession and retrenchment in purchasing, investment and lending, directors and officers must identify and manage material risks that currently face the corporation. Increasingly, directors and officers are judged on the effectiveness of their oversight of internal controls over financial reporting and operations. Aside from the risk that perceived failures to oversee material risks to the corporation may result in adverse publicity or regulatory scrutiny, directors and officers risk personal liability to shareholders.

Few businesses have been spared the impact of the current economic downturn, and many companies have seen market share and liquidity evaporate rapidly. The following are a few suggestions directors and officers should consider:

- Review the company's most recent projections/business plan, using current information and trends, in order to determine if revisions and new directions are appropriate. Particular focus should be made on the company's lifeblood – liquidity and capital requirements and sources capital.
- Just as the banking system underwent a stress test, evaluate the company's business under a variety of unfavorable scenarios, and consider alternatives and means to address potential shortfalls.
- Evaluate assumptions regarding traditional sources of operating cash. For example, in a retail business, that may be holiday sales, or a travel agent, seasonal vacation travel.
- Evaluate the company's traditional sources and uses of liquidity and capital and consider whether and if they will continue to be reliable in the future. It would be valuable to contemplate the accessibility and limits to accessibility of the company's short-term liquidity

“The likelihood of a claim that a director or officer has breached his or her fiduciary duty to the corporation for failing to become and remain informed regarding the corporation's operations is more acute in today's challenging and troubled economic environment.”

resources, including cash and cash equivalents invested on a short-term basis with third parties, revolving lines of credit, open lines of credit and deferred payment terms for third-party goods and services.

- Consider whether (or when) a downturn in the company's business will implicate bank loan covenants or other material agreements, and potential compliance issues such as collateral calls, covenant defaults, accelerations, puts and calls as well as governance in joint venture agreements.
- Evaluate the timing and extent of board and senior management meetings in order to maintain appropriate understanding and oversight of the issues facing the company.

Tough economic times also increase the risk of internal and external fraud and theft. This can take the form of traditional theft of tangible property or money, or the more modern form of cybertheft. Again, the duty of oversight would suggest considering the following:

Traditional issues:

- Review, update as appropriate and circulate widely employee handbooks, job descriptions, code of conduct and policies and procedures.
- Separate duties and oversight to avoid one employee being in a position to cover up theft.
- Improve the employee hiring process/screening procedure, education and training and exit interviews.

Cyber-risk:

- Analyze computer network vulnerabilities, including penetration testing.
- Determine if vendors and trading partners have implemented cyber-protection; consider including such protection in vendor and trading partner contracts.
- Evaluate systems, policies and procedures to protect against the loss of electronic data, trade secrets and other important intellectual property.
- Directors and officers can and should rely on the advice and assistance of subject matter experts. Almost always this will include legal counsel familiar with the type of review to be undertaken, who can provide advice on the processes to be used and issues addressed, as well as the manner in which the review should be documented.

Conclusion

The pressures businesses face today are real and severe, from internal as well as external sources. Directors and officers need to focus on their responsibility to oversee the business and operations of their organizations, and to take steps reasonably designed to respond to these risks. We at Eckert Seamans welcome the opportunity to assist you in assessing these potentially difficult situations.

Michael D. Ecker is a Member of the firm in the Business Division. He can be reached at mecker@eckertseamans.com.

Bankruptcy

What should I be doing now?



Karen Lee "Kitt" Turner

The current economic conditions have become a de facto stress test for American businesses. Every business has to evaluate "Are my suppliers in trouble" and

what does that mean, "Are my customers in trouble?" and what does that mean and "Could my business get in trouble?"

To navigate through these perilous times it is important that a company in effect audit itself and evaluate the "what ifs." The following is designed to give you a short introduction to guide you through the "what if" analysis.

What if my suppliers encounter financial difficulties?

Every company should evaluate whether or not they have critical suppliers — suppliers that provide an essential component on materials — and evaluate what would happen if a critical supplier was no longer able to perform. Are there alternative sources of supply? How long would it take to move production? Are there specialized tools or dies that would have to be either acquired from the prior supplier or reconstructed or built anew in order to get another supplier online?

Is there a written contract? Does the contract contain appropriate provisions to protect your interests as a customer in the event of a supplier bankruptcy? Finally, can the contract be improved such as by reaffirming ownership of tools and dies necessary to supply parts?

What if my customers are troubled companies?

Every company in the business of selling goods or services, and landlords leasing space or equipment, has to evaluate the financial condition of their customers in this economy and whether they can protect themselves from customer problems.

Now is the time to evaluate credit terms. Can you legally, and should you as a business matter, change payment terms, require security deposits, require third-party guarantees, ship only on a COD basis or retain a security interest or consignment interest in goods being delivered to customers? If you deliver goods to a customer and thereafter become uncertain regarding their ability to pay, can you reclaim those goods by giving written notice and demanding their return? Have you obtained financial statements so that your customers are making representations and warranties to you regarding their financial condition?

If you are shipping to a company that is in trouble, are you carefully monitoring their payment performance so that in the event of a subsequent bankruptcy, payments that you do receive won't be recaptured as preference payments by a bankruptcy trustee.

Additionally, are you aware that certain of the bankruptcy rules changed in 2005? Landlords should make sure they become aware of the new rules on assumption and rejection of leases and vendors should pay particular attention to changes in the reclamation rules and in the definition of ordinary course of business as a defense to preference liability and exposure.

What if my company starts to get into trouble?

The key for dealing with troubled times and preventing troubled times from becoming disastrous is to have an early warning system and be very proactive in evaluating your own company, its financial condition and ways to head off distress.

For example, with the current banking environment, it is possible that perfectly fine companies may find that they are no longer welcome at their banking institution and may have serious difficulties finding a new lender. A wise business person should evaluate the banking relationship, be very familiar with the terms and conditions of their loan documents, including covenants and ratios, and make sure that all the information that has been provided to the

bank is scrupulously accurate so as not to create an excuse that would permit the bank to accelerate the loan and to also ensure the good will that would encourage the bank to persevere.

How can I take advantage of current conditions?

If the company has already gone through the process of asking the "what ifs" then the business is well on its way to answering the questions "What if I get into trouble?" and "What can I do about it?" The next step is to be even more proactive and ask "How can I change my thinking and change my business so I can improve its position?"

One area where good companies can improve their condition is by carefully evaluating contracts and leases. Now would be the time to try to renegotiate leases and get better rent terms or perhaps renegotiate contracts to take advantage of the fact that there is less demand in the marketplace and you might be able to get a better price. Indeed, companies that are in good shape should use this as an opportunity to go to their suppliers and vendors and try to get even better terms.

And good companies can also take advantage of the fact that many of their competitors are in distress. If the company has access to debt or equity capital, now may be the time to look at a strategic acquisition of a distressed competitor. Prices for companies should be at the absolute bottom (assuming if buyer has cash) and there are strategies to buy companies for less than the amount of the liens and debts against the company such as through a UCC Article 9 sale, a judicial or non-judicial foreclosure or through a sale free and clear of liens in a bankruptcy proceeding.

These are tough times but there are lots of things that companies and businesses can be doing to answer the question "What should I be doing now?"

Karen Lee "Kitt" Turner is a Member in the Bankruptcy and Restructuring Practice. She can be reached at kturner@eckertseamans.com.

Firm News

To better serve our clients, Eckert Seamans is growing in size, scope and resources with the addition of 12 highly respected attorneys from the former Harrisburg office of WolfBlock LLP. The group's collective experience bolsters the firm's already strong capabilities in the areas of energy, telecommunications, utility regulation, labor and employment, healthcare, litigation, gaming, state tax and bankruptcy and creditors' rights.

Members

Daniel Clearfield concentrates his practice in the areas of energy and communications, regulatory litigation, administrative litigation, emerging gaming issues and government relations. He previously served as chairman of WolfBlock's Energy, Telecommunications and Utility Regulation practice, as well as co-chair of the firm's Energy Group. Prior to entering private practice, Mr. Clearfield served as Executive Deputy Attorney General and Director of the Public Protection Division for the Pennsylvania Office of Attorney General.

Mark A. Fontana has more than 25 years of experience in exclusively representing management and employers in labor and employment matters. His experience includes discrimination cases, ERISA litigation, affirmative action/OFCCP matters, wrongful discharge claims, OSHA compliance, FLSA compliance, ADA compliance, family and medical leave matters, National Labor Relations Board and Pennsylvania Labor Relations Board matters, public and private collective bargaining negotiations, workers' compensation and unemployment compensation claims, labor arbitrations and other employment-related advice and litigation.

Robert B. Hoffman counsels physicians, physician organizations, hospitals, nursing facilities, medical professional liability companies and other health care entities on regulatory compliance and licensure issues in addition to representing them in litigation. His experience and range of health care clients have given him a broad perspective and knowledge base

on health care issues. Since 1986, he has represented the Pennsylvania Medical Society, the American Medical Association and several other health care associations as an amicus curiae or as a plaintiff in a series of significant health care policy cases in Pennsylvania and federal trial and appellate courts.

Alan C. Kohler concentrates his practice on the representation of regulated businesses and has centered his practice on the representation of Pennsylvania casinos in regulatory, transactional and other related matters. Mr. Kohler is also very involved in the many legislative issues impacting the Pennsylvania gaming industry. His notable engagements include representation of two of the seven operating casinos in Pennsylvania, as well as gaming manufacturers and vendors, before regulatory agencies and state and federal courts.

Michael McAuliffe Miller concentrates his practice exclusively on management-side employment and labor law including employment and labor-related litigation before a variety of state and federal courts. He has secured summary judgment on, as well as litigated to verdict, a wide variety of employment-related litigation, including claims of sexual harassment, wrongful discharge and breach of contract as well as race, age, disability and gender discrimination claims. Mr. Miller also regularly negotiates labor agreements with the Fraternal Order of Police, the International Association of Fire Fighters, AFSCME, SEIU, IBEW, the Teamsters, the Steelworkers and the Building Trades, among other unions.

Kevin J. Moody concentrates his practice in the areas of public utility law and Pennsylvania tax law and provides assistance in municipal bond finance matters. Mr. Moody served as a member of the Law Bureau of the Pennsylvania Public Utility Commission (PUC) prior to joining private practice. His extensive appellate and administrative litigation experience includes gas, electric, telephone and water utility matters. Before he assumed his responsibilities as Assistant Counsel in the PUC Law Bureau, Mr. Moody served as a

Law Member of the Board of Appeals, Pennsylvania Department of Revenue, responsible for adjudicating administrative state tax appeals.

Renee C. Mattei Myers focuses her practice in a wide variety of labor and general litigation matters in state and federal trial and appellate courts throughout Pennsylvania. She has experience defending employers against discrimination claims under Title VII, the Americans with Disabilities Act, the Age Discrimination in Employment Act, the Family and Medical Leave Act and the Pennsylvania Human Relations Act. Ms. Myers represents employers before administrative agencies including the Pennsylvania Human Relations Commission, the Equal Employment Opportunity Commission and the Pennsylvania Department of Labor.

Dino A. Ross' practice is devoted substantially to bankruptcy law and creditors' rights, commercial civil litigation and financial services litigation. His experience includes such areas as the representation of lenders and creditors in bankruptcy court, the defense of lender liability claims and purported consumer lending violations, complex commercial contract disputes, products liability defense, personal injury and insurance defense. Mr. Ross' practice includes first chair responsibility in both jury and non-jury trials before all three United States judicial districts of Pennsylvania, numerous Pennsylvania trial courts and various administrative agencies.

Mark S. Stewart concentrates his practice in the areas of civil and administrative litigation, gaming law, public utility and telecommunications law, professional licensure and municipal law. Mr. Stewart has provided regulatory advice to national corporations, municipal governments, gaming companies, public utilities, nursing homes, educational institutions, small businesses and many other clients in relation to numerous state and federal agencies, including the Pennsylvania Attorney General's Office and Pennsylvania Gaming Control Board.

Associates

Deanne M. O'Dell focuses her practice on public utility law issues related to the energy and telecommunications industry. Prior to joining private practice, Ms. O'Dell served as counsel to a Pennsylvania Public Utility Commissioner, providing legal, technical and policy advice regarding all telecommunications issues, proposed Commission regulations, ethics and other utility issues.

G. Edward ("Gedd") Schweikert, IV concentrates much of his practice in the public sector, serving as special labor counsel to a number of municipal employers at the state, county, city, borough and township levels. Mr. Schweikert's experience includes the representation of municipalities and school districts in such matters as collective bargaining negotiations, contract interpretation claims, discipline matters, interest arbitrations, grievance arbitrations, unfair labor practice charges and employment-related litigation.

Carl R. Shultz focuses his practice on public utility and environmental matters. He provides representation to public utilities, corporations, municipal entities and individuals on a wide range of issues, including general corporate and governance matters, real estate transactions, compliance and enforcement proceedings and other business matters before regulatory agencies and Pennsylvania trial and appellate courts.

In addition, the firm welcomes **Michael P. Meehan**, also formerly of WolfBlock, as a Member in the Philadelphia office. He concentrates his practice in the areas of government relations, corporate law and real estate. Mr. Meehan also serves as general counsel of the Republican City Committee, and is also an active member of the Leadership Committee for the Pennsylvania State Committee.

In Washington, D.C, the firm welcomes a group of five experienced labor and employment litigators from Ballard Spahr Andrews & Ingersoll, LLP.

Members

Jeffrey W. Larroca practices in the firm's Labor and Employment and Insurance groups. His practice covers all areas of labor and employment law, including writing and conducting employee training programs, conducting confidential investigations and class action defense. He also has significant experience in insurance coverage litigation, premises litigation and surety.

F. Joseph Nealon joins the firm in the Labor and Employment, Insurance and Appellate groups. His practice includes labor and employment matters from counseling to litigation, insurance defense, general commercial issues, surety and bond work and larger property claims. His clients include insurance companies, financial institutions and charitable organizations.

Constantinos G. Panagopoulos concentrates his practice in the areas of labor and employment, commercial law, banking and insurance defense litigation. His representation of employers and management include a wide variety of labor related issues, from harassment and arbitration to executive compensation agreements. He also handles commercial litigation, partnership disputes, lender liability and coverage cases.

Associates

Jennifer E. Lattimore practices in the firm's Insurance and Labor and Employment groups. Her experience includes fidelity and surety disputes, business torts, employment matters, landlord/tenant matters and complex commercial litigation.

William D. Ledoux, Jr. practices in the firm's in the Labor and Employment Group. His experience includes litigating matters in state and federal courts at both the trial and appellate levels.

Eckert Seamans is also pleased to welcome the following lawyers who have recently joined the firm's Boston, Pittsburgh and Washington, D.C. offices:

James A. Crolle, III is a Member of the Business Division, practicing in the firm's Washington, D.C. office. He focuses his practice on corporate law and transactions, particularly in the lodging and hospitality industry. Prior to joining the firm, he served as Senior Vice President and Assistant General Counsel for Interstate Hotels & Resorts, Inc.

John A. Kostrubanic is a Member of the Business Division, practicing in the firm's Boston office. He focuses his practice in the area of corporate and securities law, and has represented clients in public offerings and private placements of securities, as well as mergers, acquisitions and divestitures.

Lawrence R. Kulig is a Member of the Litigation Division, practicing in the firm's Boston office. He has over 25 years of broad commercial litigation experience, with particular focus on disputes involving partnerships and closely held businesses, lender/borrower disputes and real estate and corporate related litigation.

Jessica L. Sharrow is an Associate of the Litigation Division, practicing in the firm's Pittsburgh office. She serves in the Environmental and Energy Law practice groups, providing counseling and litigation representation in connection with the many federal, state and local environmental laws and regulatory programs.

Darlene S. Wood is an Associate of the Litigation Division, practicing in the firm's Pittsburgh office. She focuses her practice on products liability and other corporate defense matters. Prior to joining the firm, she was a special investigator for Allstate Insurance, where she served in various roles for over 30 years.

Firm News



C. James Parks

Executive Director celebrates 30 years with the Firm

C. James Parks is well-known in the legal community as one of the premier executive directors in the industry. Jim joined Eckert Seamans 30 years ago when there were 65 lawyers; the firm now has over 300 lawyers in ten offices, and he has been instrumental in guiding the firm through several stages of development and innovation.

Jim received his bachelor's degree in political science from Westminster College and his master's degree from the Wharton School of Finance, University of Pennsylvania. He served in the military in Army Intelligence. Following the military, Jim entered municipal government working in New Jersey, Florida, and in Pennsylvania in Philadelphia, Mt. Lebanon and Upper St. Clair.

"Jim has guided Eckert Seamans from one office with 65 lawyers to ten offices and over 300 lawyers. His efforts have steered the firm through some difficult times in the 80s and our continued success is in large

part due to Jim," said Tim Ryan, the firm's Chief Executive Officer. "Jim has a positive impact on the lives of each and every Eckert Seamans employee from lawyers to staff."

In addition to being a fan of hockey, football, baseball and basketball, Jim spends a great deal of time supporting the YMCA; the Salvation Army; the Police Athletic League; Blue Cross of Western Pennsylvania; the Pittsburgh Parent and Child Guidance Center; the Municipal Authority of Upper St. Clair, Pennsylvania; the Western Pennsylvania Epilepsy Foundation; and the Boys and Girls Clubs.

In recognition of Jim's service to Eckert Seamans and the communities in which we practice and live, Eckert Seamans is announcing the "First Annual Jim Parks Charity Challenge," a firm-wide annual service project in his honor. Each year a group or organization will be selected as the beneficiary, with local food banks selected for the first year.