HH&K

Hinman, Howard & Kattell LLP

ATTORNEYS

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Are You a Business Associate or a Subcontractor? And Does it Matter?

Many companies that provide services to hospitals, physicians, long term care facilities, and health insurance companies are surprised to learn that they are "Business Associates" of these entities and that, as a result, they are subject to extensive regulation under the Health Insurance Portability and Accountability Act ("HIPAA") and the Health Information Technology for Economic and Clinical Health Act ("HITECH").

Companies that receive "individually identifiable health information" from "Covered Entities" are Business Associates and must comply with the HIPAA and HITECH rules. Individually identifiable health information includes information that would identify any of the following:

- An individual's past, present or future physical or mental health or condition,
- The provision of health care to the individual, or
- The past, present, or future payment for the provision of health care to the individual.

In short, it includes any information that either identifies the individual explicitly or information that provides a reasonable basis to identify the individual. In addition to diagnosis and treatment information, this information includes demographic information, name, address, birth date, and social security numbers.

A Covered Entity includes any healthcare provider (physician, hospital, dentist, chiropractor), a health plan (insurance, PPO, HMO), or a healthcare clearing house.

By way of example, a company providing collection services to a dentist's office would receive information about

(Continued on page 2)

This Issue

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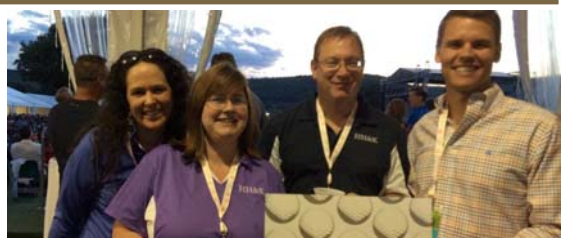

Jenny Simone (left photo) Erica Lawson, Dawn Lanouette, Paul Sheppard and Daniel Norton (right photo - from left to right) at "En-Joie the Day on HH&K"

Are You a Business Associate or a Subcontractor? And Does it Matter? (continued)

(Continued from page 1)

patient payment accounts. Such information is protected health information (or PHI) received from a covered entity (the dentist's office). The collections company would need to comply with the HIPAA and HITECH regulations. Similarly, a company providing computer storage of patient demographic information would need to comply with the regulations, even if no one at the computer storage company actually looked at the information. Accountants, attorneys, and delivery companies are all potential Business Associates.

What does it mean if you are a Business Associate? The law requires Business Associates to have a Business Associate Agreement with the Covered Entity. Such agreements typically spell out how the PHI will be handled and what will happen in the event of a breach of security. As of September 2013, Business Associates are also required to have Privacy, Security and Breach Notification Policies and to comply with the Privacy, Security and Breach Notification Rules. Business Associates who do not comply are potentially subject to stiff fines and penalties, and the government has announced an increase in both audits and enforcement actions for Business Associates.

Businesses that work with healthcare providers or healthcare plans should review the services they provide to determine if they are a Business Associate, and should take appropriate steps to ensure compliance with applicable HIPAA and HITECH regulations.

Article written by Dawn J. Lanouette, Esq. For more information, contact Ms. Lanouette at (607) 231-6917 or via email at dlanouette@hhk.com.

Ms. Lanouette will be presenting on this topic at an upcoming seminar entitled "Are Your Business Associate Agreements Protecting You? Considerations Beyond the CMS Model Agreement," which will be held on October 28, 2014. For additional information regarding attending this seminar, please contact Christina Fisher at (607) 231-6952 .

Apples + Grapes = Pomegranate? The Supreme Court Invigorates Private Competitors' Ability to Bring Unfair Competition Cases Based on False Advertising & Misleading Marketing

How would you advertise a juice drink where over 99% of the drink is made from apple and grape juice? Probably not as a "pomegranate blueberry."

According to POM Wonderful LLC, a company that grows pomegranates and sells pomegranate juices, Coca-Cola was deceiving consumers by advertising as "pomegranate blueberry" a Minute Maid juice drink where over 99% of the drink was made from apple and grape juices. In truth, Coca-Cola's drink contained only 0.3% pomegranate juice and 0.2% blueberry juice. Believing Coca-Cola's advertising was misleading consumers and causing POM to lose sales, POM sued Coca-Cola for unfair competition.

Coca-Cola, however, argued that the FDA had approved the "pomegranate blueberry" label. Such FDA approval, according to Coca-Cola, defeated POM's false advertising claim because the FDA would not approve a drink label that deceived or mislead consumers. This question, whether the FDA's approval of a label precluded an unfair competition claim based on false advertising, made it all the way to the United States Supreme Court.[1]

The Court sided with POM, holding that a competitor is entitled to bring an unfair competition lawsuit based on false advertising even if that advertising has been approved by the FDA. While the Court spent the bulk of its opinion explaining why unfair competition claims complement FDA regulations, and thus are not precluded by those regulations, the Court's opinion demonstrates the power of private businesses to police the industries in which they operate.

In theory, the free market is intended to be a meritocracy. If you make a superior product or provide a superior service, you are entitled to reap the benefits therefrom. Unfair competition disrupts that meritocracy. Several business practices fall under the "unfair competition" umbrella, including trade secret theft; trademark infringement; patent misuse; false advertising; tortious interference; and antitrust violations, among others. As the Supreme Court's opinion in *POM v. Coca-Cola* demonstrated, it is often a competitor who is best situated to–and most economically rewarded from–reigning in unfair competition practices.

Article written by Michael Keenan, Esq. For more information, contact Mr. Keenan at (607) 231-6927 or via email at mkeenan@hhk.com.

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[1] The name of the case is POM Wonderful LLC v. Coca-Cola Co., 134 S. Ct. 2228, 189 L. Ed. 2d 141 (2014).

Announcement

Jeffrey A. Jaketic, Esq.

HH&K is pleased to announce that Jeffrey A. Jaketic, has joined the firm as an Associate in our Workers' Compensation and Disability Benefit practice and Litigation practice groups. Mr. Jaketic is admitted in New York and New Jersey.

Time to Think about Employee Training

Fall is back to school time, and there is no better time for your business to think about training for your employees. Employee training has many benefits—a happier, safer workplace; smoother operations; a workforce that feels valued. But perhaps the most important benefit is the protection from legal liability workplace training can provide to you as the employer. So what training should your workplace have?

Anti-Harassment/Anti-Discrimination

Most workplaces have an anti-harassment/anti-discrimination policy, but when was the last time you talked to your employees about that policy? Employees should be provided training on the policy when hired, and refresher training annually. Training should include examples of prohibited conduct, explain the obligation to report prohibited conduct and the process for doing so, and stress the employer's commitment to keeping a harassment and discrimination free workplace, including the prohibition on retaliation.

OSHA Inspection Training

Businesses often think of the Occupational Safety and Health Administration ("OSHA") as a problem only for manufacturing sites, but OSHA's arm reaches into virtually every workspace. Some day, an OSHA inspector may show up with a complaint in hand and ask to come in—will your employees know what to do? Training should include the obligation to report certain accidents, including fatalities; information on who in the workplace should be contacted if an OSHA inspector arrives; how an inspection should be handled; and whether a warrant should be required before allowing the inspector in.

Workplace Investigations Training

Do you have employees trained to conduct investigations into harassment and discrimination complaints? Are you knowledgeable about what you can and cannot do when investigating alleged employee theft? What is your process for investigating reports of safety violations? At some point in time, every workplace is going to have some type of investigation to conduct, and the quality of that investigation and the accompanying documentation can make or break your defense in a lawsuit. The wise employer plans ahead by training relevant employees to handle investigations and documentation.

Supervisor Training

Beyond rank and file employees, when was the last time you talked to supervisors specifically about their role in your workplace? Too often, front line supervisors are overlooked in determining which training is needed, but they are typically the people most in touch with employees and most likely to be able to help, or hurt, an employer. Supervisor training should include at least the following:

- How to handle a complaint of discrimination or harassment, and what to do if a supervisor becomes aware of discrimination or harassment even without a report. The employer is responsible for knowledge of the supervisors even if the supervisor never tells HR what is going on.
- What to do with a request for a reasonable accommodation. A supervisor is likely to be the first person who gets a request for an extra break, a chair for part of the day, or permission to use a special screen or keyboard.
- How to conduct job interviews, including what questions should never be asked. A misplaced question can lead to significant liability.
- How to handle performance reviews, and what the ramifications are if the reviews are not realistic. Too often, written performance reviews do not adequately document an employee's shortcomings and are used against an employer when an employee is terminated for poor performance.
- What to do if they get wind of union organizing activity in the workplace. Untrained supervisors may unintentionally commit unfair labor practices trying to do what they believe is in their employer's best interest.

The time to think about employee training is now, before a harassment complaint is made and before the OSHA inspector is at the door. An ounce of prevention is worth a pound of cure—and nowhere is that more true than in workplace training.

Article written by James S. Gleason, Esq. and Leslie Prechtl Guy, Esq. For more information, contact Mr. Gleason at (607) 231-6703 or via email at jgleason@hhk.com. Ms. Guy can be reached at (607) 231-6740 or via email at lguy@hhk.com.

Announcements

New Hampshire Office

Hinman, Howard & Kattell is pleased to announce the opening of our latest branch office at 20 Warren Street, Suite 5 in Concord, New Hampshire. Our Concord office focuses on advising large and small businesses on general corporate matters, corporate transactions, commercial real estate, business taxation, and intellectual property and licensing matters.

Donald R. Stacey, Esq.

HH&K is pleased to announce that Donald R. Stacey, has joined the firm as special counsel in our Corporate and Securities and General Business Representation practice groups. Mr. Stacey advises clients on acquisitions and exit strategies, debt and equity financing, commercial real estate, business taxation, copyright and trademark protection, software development, and licensing transactions. Mr. Stacey is based out of our Concord, New Hampshire office.

How Do The Global Economy and "Tax Inversions" Affect Main Street USA?

Most of us recognize that we try to live in a location where we feel comfortable, safe and have the opportunity to prosper. To accomplish this, we sometimes move to another community or another state where business opportunity may call or where we can reduce our living expenses–including taxes.

It is not surprising that businesses, small and large, act the same way as individuals in this regard. The global economy and the advancement of high speed communication and transportation systems have expanded options for individuals and businesses to successfully function. We have access to information to help us determine the best locations to live and/or conduct business. For example, the business news network CNBC recently released its ratings of the fifty states based on a variety of business-related metrics (See topstates.cnbc.com). There is a spirited competition among states to attract businesses to either take residence or open an outpost. Often, comparative tax structures in different states are one of the deciding factors. Now, even the largest U.S. corporations operating globally have joined the hunt for the most advantageous country in which to establish formal residence. We should not be surprised that U.S. businesses are exploring and implementing legal strategies to further minimize U.S. taxes.

The Tax Inversion

One procedure to accomplish this goal is the so-called "tax inversion" transaction. Although an "inversion" sounds like the latest weather related nightmare (perhaps the financial cousin of the Polar Vortex), a tax inversion is simply a transaction which is creating a tax nightmare for high tax countries like the U.S. In its simplest terms, a "tax inversion" transaction occurs when a U.S. company either purchases or merges into a foreign firm which is either located in a lower-tax country or agrees to move to a lower-tax country. When the U.S. company completes the transaction, the resulting business resides in the lower-tax foreign country. It will likely establish a small headquarters office in that country with supporting offices in their current locations in the U.S. and elsewhere. As a result, the U.S. business no longer pays the standard 35% U.S. corporate income tax on all income generated everywhere in the world (plus state tax on U.S. income). It will only pay income tax in those countries where it earns its income generated in each country. In addition, its corporate tax rate in its new lower-tax home country will be significantly less than the 35% U.S. global rate.

Once the transaction is complete, other tax advantages emerge for the former U.S. firm and its new merger partners. For example, U.S. firms currently hold almost $1 trillion dollars in profits earned outside the U.S. Since these funds are held outside the U.S., they will not be subject to U.S. income tax until the funds are returned to the U.S. Businesses retain these funds outside the U.S. in order to postpone paying U.S. tax. After a tax inversion transaction, the former U.S. company may begin to use these funds without paying U.S. tax. In addition, it has the option of lending this money from its off-shore location to its new foreign parent company at low interest rates. Another alternative strategy is to have the U.S. subsidiary incur significant U.S. debt, which will generate large tax deductions, and which will thereby reduce taxes for U.S. generated income. In summary, these strategies will produce an interest tax deduction for the new U.S. subsidiary and provides a huge cash reserve for the foreign parent company to invest in new projects anywhere in the world. Thus, the U.S. Treasury will be deprived of significant tax revenue from these profits originally generated outside the U.S.

Recent History

These "tax-inversion" transactions are not new; they first appeared decades ago. Recently, a Congressional policy group reported that 76 U.S. corporations have shifted their tax residence since 1983, with 47 of these transactions in the last ten years. They have increased significantly in the last eighteen months. Initially, the favored locations were traditional tax-havens like the Cayman Islands or Bermuda, a favorite location for insurance companies. In recent years, European countries including England and Ireland have become popular. In Ireland, for example, the corporate tax rate is 12.5% and the tax rate in England is 21%. England and Ireland have been popular among large U.S. drug manufacturers because of the large number of desirable drug companies already in business in those countries who are potentially attractive merger partners. Recently, the large U.S. medical device company, Medtronic, said it was moving its legal headquarters from Minneapolis to Ireland as part of a merger with Covidien, an Irish medical company. Pfizer has proposed a merger with Astra Zeneca, a large drug company in England. It was proposed that the new business would be headquartered in England, not in Pfizer's New York home. This transaction has stalled at the present time, due to non-tax issues. On July 18, U.S. drug maker Alb Vie announced a plan to buy Shine, a U.K. based drug company. The transaction would cause Alb Vie to become a subsidiary of the U.K. firm and thereby escape significant U.S. tax bills. In late August, Burger King announced that it would acquire the large Canadian coffee and doughnut chain, Tim Hortons, Inc., in a

(Continued on page 5)

How Do The Global Economy and "Tax Inversions" Affect Main Street USA ? (continued)

(Continued from page 4)

$10 billion dollar tax inversion transaction. The new corporate entity will be a Canadian company, with the headquarters of Burger King relocating from Florida to Canada. The financial world has noted with surprise that Warren Buffett's company will assist in the financing of this transaction. On the other hand, Walgreens, the drug store chain, decided not to complete a tax inversion transaction under consideration with a non-U.S. business.

While the recent concern focuses on transactions involving multi-billion-dollar U.S. businesses whose stock is traded in the U.S., even smaller U.S. businesses may elect to participate in transactions to lower taxes. For example, private investment firms from outside the U.S., who have acquired significant businesses in the U.S., are able to change their corporate structure to take advantage of lower taxes. These U.S. based businesses could be structured as a subsidiary of a new holding company and headquartered outside the U.S., in the investor's home country. When these private investors later sell these U.S. businesses, they complete the sale outside the U.S. and pay a lower tax rate in their home country on their profits. The U.S. receives no significant revenue in that transaction if it is structured effectively. The fact that these transactions are reducing the corporate tax revenue to the IRS has raised the interest of Congress like few other issues do today.

Recently, President Obama and Treasury Secretary Lew have seen fit to complain about these transactions and seek to challenge the loyalty of U.S. businesses who seek to flee the admittedly high U.S. tax structure. The Obama administration has asked Congress to quickly pass a law which will prohibit the tax advantages inherent in these "tax-inversion" transactions. Congress has responded initially by saying this issue should be covered as part of comprehensive tax reform legislation. However, Senator Durbin has introduced legislation in the Senate which would deny federal contract awards to businesses that incorporate outside the U.S., are at least 50% owned by U.S. shareholders, and do not have substantial business opportunities in the foreign country in which they are incorporating.

The Remedy

Currently, both the IRS and Congress are studying this issue and may try to stem the growing risk of corporate tax revenue escaping from the U.S. Treasury, which imposes the highest corporate tax rate in the free world. Critics of the tax inversion strategy emphasize that large U.S. corporations rarely pay the 35% U.S. tax rate, because they utilize tax loopholes to minimize taxes far below 35%. Who could imagine that historically high tax countries in Europe are now viewed as relative "tax-havens" compared to the perceived free enterprise friendly U.S.? These changes are characteristic of a more competitive global economy, in which our competitors can move faster and more aggressively to adapt to changing conditions.

What does this global phenomena mean for Main Street, U.S.A.? The first result is that the U.S. Treasury is watching tax revenue flee the country. At some level, this adds to our country's budgeting issues and long-term deficits. Of course, we must remember that "tax-inversions" are perfectly legal; so it is unfair to castigate the management of large and small businesses who engineer these transactions. Those managers have a duty to shareholders to increase profits and minimize expenses, including income taxes. The IRS and Congress will likely try to implement new rules and legislation to temporarily stem the flow of lost revenue. This is not a real long-term solution. Only comprehensive federal tax reform which will let U.S. business become more competitive in the global marketplace by reducing business taxes and closing unfair tax loopholes will allow Main Street, U.S.A. to regain at least a more balanced playing field in the very competitive global economy.

Article written by Ralph K. Kessler, Esq. For more information, contact Mr. Kessler at (914) 694-4102 or via email at rkessler@hhk.com.

#EnJoieTheDayOnHH&K

Stacey Axtell and James Franz

Pardon our Appearance!!

We are beginning to undertake significant renovation of our Binghamton office to better serve our clients. We are excited for these changes and look forward to their completion. As of September 22, 2014, our Real Estate and Family Law Departments have been temporarily relocated across the street, in the historic Waldron Building at 105 Court Street. In the Security Mutual Building, we have consolidated all of our attorneys and staff on the 5th, 6th and 7th floors.

In the interim, if you have any questions regarding where you need to go when meeting with a member of those departments, please do not hesitate to call (607) 723-5341.

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25th ANNUAL LABOR AND EMPLOYMENT LAW UPDATE

With

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Tuesday, October 21, 2014

7:30 – 11:30 a.m.

7:30 a.m. Registration and Buffet Breakfast
8:00 – 11:30 a.m. Program

Traditions at the Glen
4101 Watson Blvd., Johnson City

A MUST ATTEND for small business! This program will provide up-to-date information on regulations and policy decisions related to Labor and Employment Law to help you protect your business and personal assets. This is the perfect opportunity to learn how to avoid problems before they begin, to have the laws described in understandable language and to ask questions about issues of concern.

Attorneys from **Hinman, Howard & Kattell, LLP** will present the 25th annual update on **Labor and Employment Law.** Topics will include: **ACA Update, Protecting Your Business Interests, Worker's Compensation, the NLRB and much more!**

We strongly encourage our members to join us for this important session. Please make your reservations by October 17, 2014 for Advance Pricing. **Members: $30 Advance/$35 At-Door / Non-Members $75 Advance/$80 Door**

Labor and Law Update-October 21, 2014

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Payment/Cancellation Policy: Reservations and payments made after **October 17, 2014** are subject to **"at door"** pricing. If cancellation is necessary, please cancel **by October 17, 2014,** for a full refund. ***Cancellations after October 17, 2014 are NON-refundable.***

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New York Estate Tax Reform: Some Good News, Some Bad

In the spring issue of this newsletter, I alluded to the potential for major reform to the New York Estate Tax. At the time, we had some idea of what the new law might entail, and it generally seemed positive from the perspective of the taxpayer. But, alas, even the best laid plans can go awry. Essentially, whether the reform will be a personal benefit or burden to you depends on the size of your estate and (in case you have a say) the timing of your passing.

Prior to April 1, 2014, New York imposed a separate estate tax on estates valued over $1 million. Because of the unlimited marital deduction, upon the death of the first spouse, there would not be an estate tax imposed and the tax would be deferred until the death of the second spouse. The top tax rate was a relatively modest 16%. Governor Cuomo proposed in his 2014-2015 budget to both bring the New York exemption in line with the federal exemption and lower the top rate to 10%.

Effective April 1, 2014, the 2014-2015 budget legislation increased the New York Estate Tax exemption from $1 million per person to $2.0625 million per person, with substantial increases annually until April 1, 2017 when the exemption will reach $5.25 million. Commencing on January 1, 2019 and thereafter, the exemption will be indexed for inflation and should mirror the federal exemption from and after that time. The top rate remains at 16%.

The good news is that residents who have accumulated wealth below the exemption level in a given year of death will no longer be impacted by this tax. We expected this result, and for many professionals and business owners it is positive. However, if your estate is valued over the current exemption amount, because of the way New York now calculates its estate tax, the exemption is not available to you once the value of your taxable estate is greater than 105% of the basic exemption amount. That means if your taxable estate is just 5% greater than the current $2.0625 million exemption (or whatever the exemption happens to be in the year of your death), you will be taxed on the full value of your estate, not just the amount over the exemption.

For instance, if a decedent died on July 1, 2014 with a New York taxable estate of $2,062,500, there will be no estate tax due because this is currently the basic exemption amount. However, if decedent's taxable estate is $2,167,687.50 (just greater than 105% of the current exemption), the estate would pay a New York Estate Tax of $112,215.00. This means that the marginal rate of tax (the tax imposed on the $105,187.50 by which the estate exceeds the $2,062,500 exemption) is over 100%!

Forbes Magazine recently published an illustrative example, provided by the New York State Society of CPAs in its comment letter on the proposed law, of how the new law could translate into a marginal New York Estate Tax rate of nearly 164%: "By the time the New York basic exemption is $5.25 million in 2017 and 2018, a decedent with a New York taxable estate of $5,512,500 (that's 5% more than the exemption), would pay New York estate tax of $430,050. In effect, there is a New York Estate Tax of $430,050 on the extra $262,500. 'We do not believe that this cliff is consistent with the Governor's objectives of making New York a more favorable environment for New Yorkers during their golden years,' the letter says." Ebling, Ashlea. "The New New York Estate Tax Beware a 164% Marginal Rate." Forbes. April 2014. No kidding.

In addition to the changes in exemption levels and the manner of tax calculation, there are a few other significant changes in the legislation. Most importantly, because New York has not had a separate gift tax for many years, a common estate planning technique for New York Estate Tax planning purposes was to make lifetime gifts to reduce the estate. If a Federal Estate Tax obligation was not contemplated because of recent higher exemption levels, and the gift was not made in contemplation of your death, potentially unlimited gifting (beyond the federal annual exclusion amount of $14,000 per year) was a valuable tool for New York Estate Tax planning. In the final legislation, certain gifts made within three years of death are now includible in the New York taxable estate of a decedent, whether they are made in contemplation of death or not. While there are other relevant rules, essentially, federal annual exclusion gifts (currently $14,000 per donee) are not defined as "taxable gifts" subject to the three-year look back.

It is important to note that the techniques that I outlined in my previous article (with the exception of potentially unlimited gifting) are still applicable and should be discussed with your estate planning attorney. It is important to note that New York has still not adopted exemption portability provisions similar to those included in the current Federal Estate Tax law (with portability, the unused exemption of the first spouse to die can be transferred to the surviving spouse without the need for a qualified marital trust in the first spouse's Will or living trust). Consequently, the use of a qualified marital trust and the proper titling of assets is very important if you are (or expect to be) subject to the New York Estate Tax. Of course, many charitable planning techniques to benefit a qualified charitable organization can still play an important role in reducing or eliminating an estate tax burden, and, in some cases, can reduce income tax as well.

Finally, please watch for continuing changes to the tax law and (hopefully) legislative "cleanup" of some of the above provisions that have led to onerous and unintended consequences for New Yorkers.

Article written by Jon J. Sarra, Esq. For more information, contact Mr. Sarra at (607) 231-6788 or via email at jsarra@hhk.com.

#ENJOIETHEDAYONHHK

Brianna Fives, Beth Viviano-Fives, Karen Currier, Chrissy Hall, and Matt Vitanza

2014 New York Super Lawyers

What is Super Lawyers? Super Lawyers is a rating service of outstanding lawyers from more than 70 practice areas who have attained a high-degree of peer recognition and professional achievement. The selection process includes independent research, peer nominations and peer evaluations. Hinman, Howard & Kattell is happy to announce that thirteen firm attorneys have been named in the 2014 listing of Upstate New York Super Lawyers.

The following Hinman, Howard & Kattell, LLP attorneys have been selected and listed as 2014 New York Super Lawyers—Upstate Edition.

Banking:
James W. Orband, Esq.

Employment and Labor:
James S. Gleason, Esq.

Matrimonial and Family Law:
Katherine A. Fitzgerald, Esq.

Business Litigation:
Albert J. Millus, Jr., Esq.

Real Estate:
Lillian L. Levy, Esq.

General Litigation:
Paul T. Sheppard, Esq.

Business Litigation:
Linda B. Johnson, Esq.

Environmental Law:
Kenneth S. Kamlet, Esq.

"Rising Star"
General Litigation:
Tina Fernandez, Esq.

"Rising Star"
Real Estate:
Megan E. Curinga, Esq.

"Rising Star"
Worker's Compensation:
Kelly O'Connor, Esq.

"Rising Star"
Business Litigation:
Daniel R. Norton, Esq.

Business Litigation:
Harvey D. Mervis, Esq.
(Not Pictured)

Thank You for Another Successful "EnJoie the Day on HH&K"

A great big thank you to all of our distribution partners—Mirabito Convenience Stores, NBT Bank, Chemung Canal Trust Company, MaineSource Food and Party Warehouse, and Wegmans—for helping us to make En-Joie the Day on HH&K a huge success once again! The weather was fantastic, the turnout was amazing and we were thrilled to hear people tell us how much fun they had! We are grateful for the opportunity to be able to share this event with our community and the deserving charity organizations it supports.

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