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Moss & Barnett Advocate

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Moss & Barnett



Whose Followers Are They? Establishing Ownership of Company Social Media Accounts



A strong social media presence is an essential marketing tool for most businesses. It is common for businesses to designate an employee to manage and provide content for their company's social media accounts (e.g., Twitter, Instagram, and Facebook). However, many businesses are unaware that, along with transferring control over their social media accounts, they may also be transferring valuable property rights and trade secrets to the designated employee.

While the law is finally catching up with technology and some courts are addressing this issue, the results have been inconsistent. Some courts have determined that the social media account created by an employee (including all of its "followers" and "likes") belongs to the employee who controls access to the account. In those cases, the businesses have not only lost the legal battle but also valuable property rights.

Inconsistent Court Rulings

Pennsylvania

In *Eagle v. Morgan*, No. 11-4303, 2012 WL 4739436 (E.D. Pa. Oct. 4, 2012), an employee sued her former employer for continuing to use the LinkedIn profile she created for the company after her employment was terminated. Finding that the company had no clear social media ownership policies in place, the court determined that the employee owned the LinkedIn account.

California

In *PhoneDog v. Kravitz*, No. C 11-03474 MEJ, 2011 WL 5415612 (N.D. Cal. Nov. 8, 2011), an employer sued one of its former employees for refusing to turn over login and password information for the company's Twitter account. During his employment, the employee accumulated 17,000 followers for the account. Upon leaving the company, the employee changed his username, but retained the original followers. The former employee then used the Twitter account to promote his new employer — a competitor of his ex-company. Among other claims, the employer alleged misappropriation of trade secrets in its complaint. Denying the employee's motion to dismiss the complaint, the court found that the Twitter account and its password could constitute a trade secret under California law. The case ultimately settled.

Texas

In *In re CTLI, LLC*, No. 14-33564, 528 B.R. 359 (Bankr. S.D. Tex. 2015), a former business owner refused to relinquish control over the business's social media accounts when the business filed for bankruptcy protection. The former business owner claimed ownership of the accounts, arguing that he invested his time and personality into their development. The court determined that the social media accounts were the property of the business's bankruptcy estate.

New York

In *Ardis Health, LLC v. Nankivell*, No. 11 Civ. 5013, 2011 WL 4965172 (S.D.N.Y. Oct. 19, 2011), a former employee refused to turn over her login information for the company's social media accounts, which she managed during her employment. At the start of her employment, the employee executed an agreement acknowledging that all work created or developed by her "shall be the sole and exclusive property" of the employer. The court found that the employer indisputably owned the rights to the social media account access information pursuant to the written employment agreement.

Create a Robust Policy and Agreement

Business owners should implement a customized social media policy and employment agreement that bind owners and employees regarding the creation, maintenance, and ownership of company social media accounts. This proactive approach may prevent many of the problems that are arising in this rapidly developing area of law.



Aylix K. Jensen is a member of our Financial Services group. She practices in the areas of compliance and litigation related to the Fair Debt Collection Practices Act, the Fair Credit Reporting Act, and the Telephone Consumer Protection Act, as well as other related state and federal laws and regulations.

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Alerts

1 Changes to Minnesota Deed Tax

Minnesota imposes a tax on each instrument that conveys an interest in Minnesota real estate. Currently, if the consideration for the conveyance, minus the amount of liens that continue after the conveyance, exceeds \$500, the tax is \$.0033 (\$.0034 for Hennepin and Ramsey counties) of that net consideration. If the net consideration is \$500 or less, a minimum tax of \$1.65 (\$1.70 in Hennepin and Ramsey counties) is imposed.

This year the Legislature increased the threshold for minimum state deed tax to net consideration of \$3,000 or less, effective for deeds presented for recording after December 31, 2019. This also means that an electronic Certificate of Real Estate Value (eCRV) will be required for deeds recorded after December 31, 2019, only if the net consideration exceeds \$3,000.

This change should facilitate some very small real estate transactions. However, it is still prudent to consult with legal counsel before recording a deed or other real estate conveyance instrument.

2 Minneapolis Adopts Ordinance Imposing Additional Requirements on Employers

Many employers are aware that, on July 1, 2019, Minnesota law was amended to require that Minnesota employers provide a written notice with specified content to each new employee at the outset of the employment relationship. This statute has been referred to as the “wage theft” statute.

Recently, as a follow-up to the new state statute, the City of Minneapolis adopted an ordinance that mandates several additional requirements for the written notice to be given to new employees who work in the City. The ordinance also requires employers of personnel in Minneapolis to provide the written notice to existing employees during the first pay period following January 1, 2020, which is the effective date of the ordinance.

The ordinance applies to employees who work in Minneapolis for 80 hours or more in a year. The ordinance does not apply to persons who attend a convention, conference, training, educational class, or similar event in Minneapolis if they do not perform other work in the City for an employer.

The ordinance requires that the notice document must include certain sick and safe time information, as well as the overtime pay rate and a statement that tip sharing is voluntary per state law. The ordinance also requires that the City’s notice poster must be distributed to employees at the start of employment. Employers are expected to receive and maintain copies of signed employee acknowledgment forms that confirm receipt of the notice.

3 VoIP Telephone Remains Beyond the Minnesota Commission’s Jurisdiction

On October 21, 2019, the United States Supreme Court declined to hear the Minnesota Public Utilities Commission (“MPUC”) appeal regarding whether states can regulate Voice Over Internet Protocol (“VoIP”). The MPUC argued that the digital telephone is analogous to traditional telephone and that the FCC’s refusal to regulate VoIP left the door open for states to assert jurisdiction. The telecommunications company, Charter Communications, Inc., successfully challenged the state’s ability to regulate information services, like VoIP, and argued that using the internet to connect a call defines VoIP as an information service.

This decision may have implications beyond telecommunications law. In a three-page concurring opinion joined by Justice Neil Gorsuch, Justice Clarence Thomas noted that he welcomed another case that would provide the Supreme Court with an opportunity to say whether the federal government’s decision not to regulate an industry preempts state regulation of that industry. “Giving pre-emptive effect to a federal agency policy of nonregulation thus expands the power of both the executive and the judiciary,” Justice Thomas wrote.

If you would like assistance assuring best practices in these areas, please contact your attorney at Moss & Barnett.

Team News

Attorney Devlan Sheahan Joins Our Team

Devlan focuses his practice on construction law, specifically assisting businesses and individuals involved in construction disputes and litigation. Prior to joining Moss & Barnett, Devlan was a judicial law clerk for the Minnesota Court of Appeals for two years where he drafted bench memoranda and opinions on civil and criminal matters. In law school, Devlan interned for the Wisconsin Innocence Project, the Wisconsin DOJ – Civil Litigation Unit, and the Wisconsin Public Defender’s Office, where he argued dozens of hearings in state court.

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Construction Law



Midwest Real Estate News Lists Moss & Barnett Among Top Law Firms for Real Estate in 2019

We are pleased to announce that *Midwest Real Estate News* has named Moss & Barnett among the top regional law firms for real estate in 2019. Each year, *Midwest Real Estate News* issues its “Best of the Best” edition, which ranks the industry’s top law firms from 14 Midwestern states based on the number of real estate transactions in the past year that occurred within those states.

“We are honored to be recognized by *Midwest Real Estate News* as one of the leading real estate law firms in the Midwest. We are grateful for the many relationships that provide us with the opportunity to work on challenging and exciting transactions throughout the region,” said Tim Gustin, chair of Moss & Barnett’s Real Estate group.



Pictured from left to right (back row): Attorney Katherine Pasker, attorney Chris Ferreira, attorney Glen Schumann, attorney Bill Straus, attorney Kathy Allen, attorney Caroline Simonson, attorney Maggie Garborg, attorney Jay Littlejohn, paralegal Carolyn McCune, legal assistant Karen Berg, paralegal Carol Yerks, legal assistant Linda Carolan, paralegal Pam Coleman, paralegal Joe Avechuco, attorney John Kennedy, legal assistant Sharla Backer, attorney Jodi Johnson, attorney Shannon Cook; (front row): transaction coordinator Molly Behun, attorney Lindsay Case, legal assistant Donna Reinarz, attorney Chelsy Jantsch, attorney Beth Gliedman, paralegal Sheryl Arend, attorney Betsy Kiernat, transaction coordinator Beth Prokop, legal assistant Jaclyn Anderson, attorney Tim Gustin, transaction coordinator Pam Dean, transaction assistant Sarah Stephenson, paralegal Suzanne Rivers, attorney Jennifer Reussé, attorney Todd Anlauf, transaction assistant Megan Schmidt, paralegal Cheryl Sheldon

Not pictured: Attorney Kevin Busch, transaction coordinator Elizabeth Cole, attorney Tony Dorland, legal assistant Carla Garber, transaction coordinator Amity Goettl, paralegal Stacie Iverson, legal assistant Lee Jacobson, attorney David Johnson, legal assistant Barb Knoll, legal assistant Debbie Kubes, attorney Mike Nixt, attorney Cecilia Ray, attorney John Schmid, attorney Brian Schoenborn, transaction coordinator Betsy Streefland, paralegal Heidi Varghese, attorney Jeff Watson, transaction coordinator Jason Westmoreland, and attorney Pat Zomer

We're Proud to Recognize

For over 125 years, our lawyers, paralegals, and professional staff have demonstrated dedication and tenacity in serving the needs of our clients. As we look to the future, our dedication strengthens, as does our appreciation for our clients and our community. Quality legal service is our profession, our business, and our privilege.



The Minnesota 500, The Most Powerful Business Leaders | 2019

Brian T. Grogan
President and Chief Executive Officer

Selected by *The Minnesota 500*



Governor's Task Force on Broadband

Shannon M. Heim
Attorney

Appointed by Minnesota Governor Tim Walz
and Lt. Governor Peggy Flanagan



Minnesota Certified Paralegal

Kristi L. McMahon
Paralegal

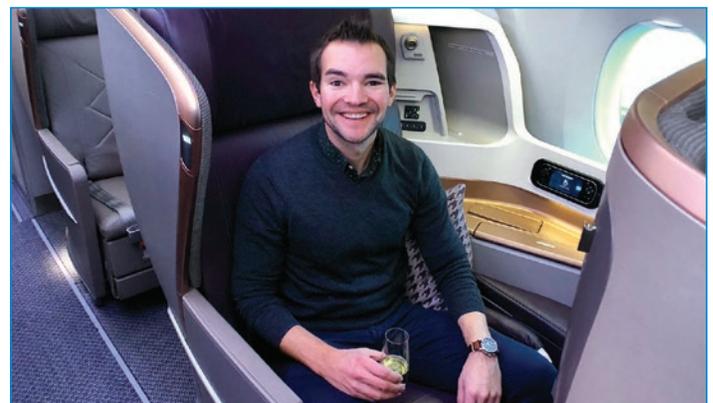
Certification by the Minnesota Paralegal Association

Thrifty Traveler

Jared Kamrowski

Moss & Barnett Client

Meet Jared Kamrowski, founder of the popular Minneapolis-based, Thrifty Traveler. Born and raised in Fargo, Jared is not your typical travel entrepreneur. In fact, just a few short years ago, he was a CPA for the FDIC, traveling over 100 nights annually. A busy professional travel schedule meant Jared was rapidly accumulating hotel, airline, and credit card loyalty rewards. Still paying off his student loans, Jared was determined to stretch those rewards as far as possible to travel to incredible places without emptying his bank account. One thing led to another, and soon Jared found himself with a quickly growing side-hustle, Thrifty Traveler. Since 2015, Thrifty Traveler has grown to nine employees and has a loyal following of over 200,000 followers on Facebook and Instagram who eagerly await Thrifty Traveler's daily flight deals and pro travel tips. Jared makes regular appearances on the *Jason Show* on Fox 9, and has been featured in magazines from *Condé Nast Traveler* to *Travel + Leisure*. Moss & Barnett is proud to provide legal counsel to Jared and the team at Thrifty Traveler. And, of course, it was easy to convince us to become loyal Thrifty Traveler followers! To learn more about Thrifty Traveler, visit thriftytraveler.com.



Jared Kamrowski
Founder / CEO, Thrifty Traveler

How the Private Sector Can Help Solve the Affordable Housing Problem

The United States is in the midst of an affordable housing crisis. Supply is falling far short of demand, and rents are reaching historic highs. According to data from Apartment List, nearly half of all renters in the country spend more than 30 percent of their income on rent, and one in four renters spends at least 50 percent of his or her income on rent. A recent report by the National Low Income Housing Coalition found that in 99 percent of counties, a full-time minimum-wage worker cannot afford a fair market one-bedroom rental. While policymakers explore various ways to address this crisis, the private sector can play a positive role in ensuring that all Americans have access to affordable housing. Let's explore some programs and opportunities available to real estate developers, owners, and investors that bolster affordable housing.

Low Income Housing Tax Credits (LIHTC)

The federal LIHTC program is the primary tool that many developers and owners use to build and rehabilitate affordable housing. LIHTC provides a dollar-for-dollar reduction in federal tax liability. Developers and owners can either use the federal tax credits themselves or sell them to investors who can use the credits to offset their federal tax liability. Properties must meet certain requirements that restrict both the amount of rent and the income of eligible tenants, and such restrictions must remain in place for at least 30 years.

Rental Assistance

The Section 8 Housing Choice Voucher program is funded through the Department of Housing and Urban Development and enables owners of rental properties to offer affordable housing to low-income tenants without compromising rental rates. The program allows qualified tenants to pay 30 percent of the tenant's monthly income towards rent, and the government pays a rent subsidy to the owner to cover the remaining rent.

Local Government Programs that Promote Naturally Occurring Affordable Housing (NOAH)

NOAH refers to rental properties that are affordable for low and moderate income earners without federal subsidies. Municipalities

are increasingly offering tax incentives and other benefits to property owners who agree to maintain NOAH properties. Minneapolis, for example, offers property tax reductions to property owners who agree to maintain the affordability of at least 20 percent of their rental units for a period of 10 years. Minneapolis also assists non-profit housing providers with acquiring and preserving NOAH rental properties by offering low interest rate loans in exchange for owners agreeing to maintain certain rent and income restrictions at the property for at least 15 years.

Investment Opportunities

Affordable housing is considered one of the most stable asset classes in real estate given the high demand, low turnover rates, and low vacancy rates. Affordable housing offers investors the opportunity to have a positive social impact while still generating a strong return. There are several private equity funds, real estate investment trusts, and crowdfunding firms dedicated to providing affordable housing. Another investment option is the newer federal opportunity zone program, which is designed to help raise capital for development in low-income communities by allowing investors to defer taxation of previous capital gains.

By taking advantage of the programs and incentives described above, the private sector can have a meaningful impact on the nation's need for more affordable housing. Moss & Barnett's Real Estate group has extensive experience in the multifamily housing sector and can assist with the acquisition, development, financing of, and investment in affordable housing projects.



Caroline A. Simonson is a member of our Multifamily and Commercial Real Estate Finance group. She has extensive experience representing Freddie Mac and Fannie Mae lenders in the financing of multifamily housing projects around the country, including affordable housing projects.

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Hurry Up Faster on Bid Protests



The state and its political subdivisions spend huge amounts of money on construction projects every year. As a general matter, those public contracts must be competitively bid, and Minnesota has a robust body of law governing the bidding process. Underlying these laws is the assumption that, without legal mechanisms to protect the integrity of the bidding process, fraud and favoritism would run rampant.

The primary mechanism to ensure that public contracts are awarded fairly is the bid protest. Bid protests are usually brought by taxpayers or by one of the bidders. Bid protests have always been fast-paced actions because once work starts on a project, it becomes very difficult to stop the project, even if it was illegally awarded. The legislature recently made that need for speed even greater.

New Legislation

A Minnesota Supreme Court opinion pointed out that, due to some fairly arcane jurisdictional rules, some parts of a bid protest should be handled by the district court, while other parts of it should be handled by the Court of Appeals. *See Rochester City Lines, Co. v. City of Rochester*, 868 N.W.2d 655 (Minn. 2015). These jurisdictional rules create significant practical difficulties, including the possibility that the two courts could reach different and conflicting results.

In May 2019, the legislature enacted legislation to resolve the jurisdictional problem by giving the district courts exclusive jurisdiction over bid protests. *See Laws 2019, c. 21, §§ 2, 3* (codified at Minn. Stat. § 16C.281 and Minn. Stat. § 471.345 subd. 21). But the legislature went further and added a provision severely limiting the time in which a bid protest can be brought:

A procurement process participant must file an action prior to the date when the procurement contract at issue is fully executed unless:

- 1 the party demonstrates that it acted diligently in seeking access to information the party reasonably deemed necessary to review prior to bringing an action; and
- 2 the procurement process participant has not been afforded (i) reasonable access to information necessary to prepare the action for filing, or (ii) a reasonable opportunity to bring the action and seek appropriate relief from the court before the public procurement contract is fully executed.

Minn. Stat. § 471.345 subd. 21. The statute defines “reasonable access to necessary information” and “a reasonable opportunity” as at least 15 days before the procurement contract is fully executed. *Id.*

Conclusion

The take-away for bidders and taxpayers is that they need to act fast if they believe there is a problem in a public contract bid process. They should contact a knowledgeable attorney immediately so that they can preserve their right to insist on fair and legal public procurements. Waiting may result in forfeiture of the ability to challenge the bid process or contract award.



Jeffrey A. Wieland is a member of our Construction Law group, where he solves problems for owners, contractors, sub-contractors, and suppliers on construction projects. He is licensed to practice in the state and federal courts in Minnesota and North Dakota.

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Moss & Barnett

Spirit of Giving

While we pursue our professional goals, we also endeavor to improve the quality of life in our communities. Members of our Moss & Barnett team apply the same dedication to service by making significant contributions of their time to charitable organizations important to them and their families. Here are just some of the organizations to which Moss & Barnett team members donated their time over this past year:

- | | | |
|---|--|--|
| ActiveCentral MN | Fourth District Ethics Committee | Northdale Middle School |
| Advocates for Human Rights | gBeta Greater MN St. Cloud | Out of the Darkness Twin Cities Walk for the Prevention of Suicide |
| Aeon | Giving WoMN | Pathways 4 Youth |
| Agape Christi Academy | Greater St. Cloud Development Corporation | Prairie Support Services |
| Anderson Center | Happy Hour Squared – 363 Days Food Program | Ramsey County Historical Society |
| Angel Foundation | Holdingford High School | Redeemer Bible Church |
| Anoka Hennepin School District | Hope Academy | Rotaract |
| Armatage Elementary School | Hopkins Education Foundation | SAYBA |
| Armstrong Cycle Club | KBEM Jazz88 | Second Harvest Heartland |
| Association of Legal Administrators – Minnesota Chapter | LegalCORPS | St. Cloud Downtown Council |
| Athlos Academy | Link, The | St. John's University School of Theology |
| Big Brothers Big Sisters of Central Minnesota | Living Word Christian Center | St. Stanislaus Catholic Church |
| Big Brothers Big Sisters Twin Cities | Lutheran Church of The Master | St. Thomas Alumni Association |
| Bloomington Traveling Baseball Association | Lutheran Church of the Good Shepherd | St. Thomas Mentor Externship Program |
| Boy Scouts of America | M&B Cares Military Care Packages | St. Thomas the Apostle Catholic Church |
| Brave New Workshop | McNeely Center for Entrepreneurship | Susan G. Komen Twin Cities Race for the Cure |
| Breaking Free | Memorial Blood Center | Tanner's Team |
| Chaska Chanhassen Hockey Association | Mills Church | Thrivent Financial Member Network Board, Twin Cities Region |
| College Hockey, Inc. | Mindekirken – The Norwegian Lutheran Memorial Church | Timber Bay Youth Investment |
| College of St. Benedict and Saint John's University | Minnesota Paralegal Association | Tom Bearson Foundation |
| Country Lights Festival | Minnetonka Public Schools Foundation | United Way of Central Minnesota |
| Courage Kenny Foundation | Mississippi River Clean-Up | University of Minnesota Law School |
| Cross Winds United Methodist Church | More Representation Minneapolis | University of Minnesota Undergraduate Mock Trial Team |
| Domestic Abuse Project | Mounds View Football Association | Volunteer Lawyers Network |
| Evolution Basketball | Mounds View Wrestling Club | Voyagers National Park |
| Feed My Starving Children | Museum of Russian Art, The | Walk for Water |
| Fifth Street Towers Seniors | Nativity Catholic Church | |
| Gift Tree | NBIA Disorders Association | |
| | North Heights Lutheran Church | |

Spirit of Giving Breaking Free

Breaking Free

This holiday season – and for the past seven years – the women attorneys of Moss & Barnett “adopted” families who are in the Women’s Program at the non-profit Breaking Free. Breaking Free helps hundreds of women escape systems of prostitution and sexual exploitation through advocacy, direct services, housing, and education. Our attorneys supply and wrap gifts and gift cards to fulfill each family’s wish list, helping to ensure that these families have a joyful holiday. In addition to our women attorneys adopting Breaking Free families every holiday season, Moss & Barnett’s employees donate their time and various daily items in need throughout the year. To learn more about Breaking Free, visit breakingfree.net.

“ Breaking Free provides a comprehensive response to the complex problem of sex trafficking by providing services and housing to the victims, educating law enforcement and the judicial system, and raising public awareness. Supporting Breaking Free aids in the prevention of trafficking and implementing long-term social change.”

- Jana Aune Deach, Moss & Barnett Attorney



Pictured from left to right: Aylix Jensen, Lindsay Case, Jodi Johnson, Maggie Garborg, Susie King, Chelsy Jantsch, Cindy Ackerman, Shannon Cook, Susan Rhode, Jana Aune Deach, Brittney Miller, Beth Gliedman, Kelly Engebretson, Betsy Kiernat, Jennifer Reussé, Caroline Simonson, Katherine Pasker, and Kathy Allen (not pictured: Sarah Doerr, Marcy Frost, Shannon Heim, Nancy Kiskis, Cecilia Ray, Marsha Stolt, Taylor Sztainer, and Terese West)

M&B Cares

In 2017, Moss & Barnett launched **M&B Cares**, a firmwide initiative that supports and coordinates our team's volunteer work. The M&B Cares committee collaborates with a variety of civic, charitable, and other community service organizations to help



The Link thelinkmn.org

Our firm's employees purchased and donated supplies for cleaning kits for homeless youth transitioning into new housing at The Link, a nonprofit working with youth and families to overcome the impacts of poverty and social injustice.

Pictured from left to right: Andy Malec, Shelly Doerr, Karen Berg, and Mara Gollin-Garrett



Care Packages in Support of Our Military (Memorial Day and Thanksgiving)

To show our support for the courageous men and women who serve our country, M&B Cares shipped 30 care packages to a designated military unit to arrive in time for the Memorial Day and Thanksgiving holidays.

Pictured from left to right: Debbie LaTerza, Karen Berg, Cheryl Thompson, Carin Del Fiacco



Happy Hour Squared 363days.org

Moss & Barnett employees, family members, and friends participated in this innovative monthly event to make over 2,000 sandwiches that were handed off to Allan Law's 363 Days Food Program to feed the hungry on the streets that night.

Pictured from left to right (back row): Chad Canesi, Dan O'Donnell, Jana Aune Deach, Jim Gagnon, Kendra Bader, Suzanne Rivers, Chris Stall, and Katherine Pasker; (front row): Jon Carrasquillo, Jami Canesi, Lori O'Donnell, and Debbie Weinstock



Breaking Free Annual BBQ breakingfree.net

Moss & Barnett employees, family members, and friends volunteered to provide and serve food at Breaking Free's annual summer BBQ. Breaking Free is a nonprofit that helps hundreds of women escape systems of prostitution and sexual exploitation.

Pictured from left to right (back row): Karen Berg, Andrew Haan, Megan Haan, Carrie Diaz, Cheryl Thompson, Jana Aune Deach, Aly Ferreira, and Chris Ferreira; (front row): Stephanie Haan, Anna Blankinship, Mara Gollin-Garrett, Suzanne Rivers, and Andrea Szondy

our team better serve the community. M&B Cares is committed to benefitting a different cause at least quarterly by providing volunteers for projects along with contributions. Attorney **Jana Aune Deach** chairs the M&B Cares committee and is

joined on the committee by legal assistant **Karen Berg**, paralegal **Shelly Doerr**, librarian **Andy Malec**, attorney **Jeff Waldron**, and business development director **Shannon Wiger**.

M&B Cares participated in a number of service projects in 2019:

Hope Academy School Supply Drive hopeschool.org

M&B Cares sponsored a school supply drive for the 6th and 7th grade students at Hope Academy, a private inner-city school founded in 2000 as an opportunity-equalizer for at-risk, urban youth located in Minneapolis, Minnesota.

Pictured from left to right: Shelly Doerr, Liz Randall, Linda Anderson, Carla Garber, Lori O'Donnell, Jana Aune Deach, Cindy Ackerman, Karen Berg, Maureen Montpetit, Andy Malec, Cheryl Riggs, and Carolyn McCune



Out of Darkness Twin Cities Walk afsp.donordrive.com

Moss & Barnett employees, family members, and friends walked in the Out of the Darkness Twin Cities Walk in support of the American Foundation for Suicide Prevention (AFSP) and joined a quarter of a million people from hundreds of cities across all 50 states to raise awareness and funds that will save lives and bring hope to those affected by suicide.

Pictured from left to right: Katherine Pasker, Mara Gollin-Garrett, Todd Riggs, Cheryl Riggs, Rebecca Wolfe, Karina Liuzzi, Laura Gilbert, Shelly Doerr, and Angie Liuzzi



Twin Cities Walk for Water watermission.org

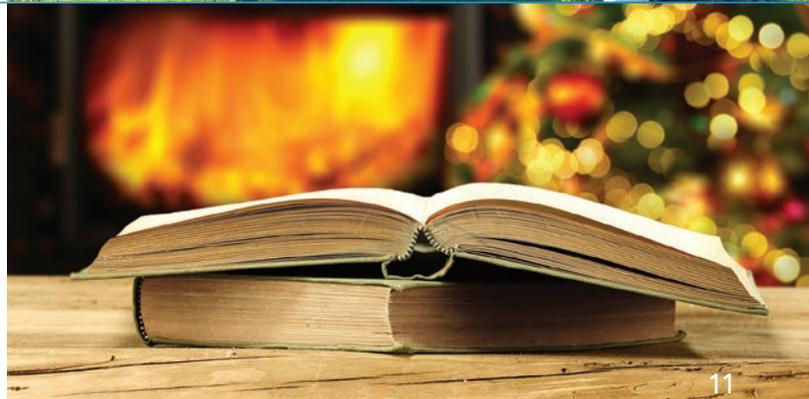
Moss & Barnett employees, family members, and friends walked in the Twin Cities Walk for Water in support of Water Mission. The funds raised will help deliver clean, safe water to people in developing countries and disaster areas.

Pictured from left to right: Brittney Miller (holding George), Debbie Weinstock, Kaylee Shelland, Lucy Bullock, Karen Berg, Lori Erickson, Kurt Meyer (holding Kevin), Sydney Deach, Tate Deach, Jana Aune Deach, and Lachlan Little



Hope Academy Christmas Book Giveaway hopeschool.org/Christmasbooks

M&B Cares made a cash donation to the Hope Academy Christmas Book Giveaway so that each of the school's students would receive a set of two gift-wrapped books. Hope Academy is a private inner-city school serving urban youth located in Minneapolis, Minnesota.





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STANDARD
U.S. POSTAGE
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GMS

IMPORTANT NOTICE

This publication is provided only as a general discussion of legal principles and ideas. Every situation is unique and must be reviewed by a licensed attorney to determine the appropriate application of the law to any particular fact scenario. If you have a legal question, consult with an attorney. The reader of this publication will not rely upon anything herein as legal advice and will not substitute anything contained herein for obtaining legal advice from an attorney. No attorney-client relationship is formed by the publication or reading of this publication. Moss & Barnett, A Professional Association, assumes no liability for typographical or other errors contained herein or for changes in the law affecting anything discussed herein.



Moss & Barnett

*At the close of another year, all of us at
Moss & Barnett
gratefully pause and join together to say*

Thank You

*and to wish you every Happiness this Holiday Season
and throughout the coming year*

This holiday season in lieu of traditional cards and gifts, we are making donations to the following organizations:

Second Harvest Heartland

One of the nation's largest hunger relief organization (2harvest.org)

Sharing & Caring Hands

A safety-net organization set up to help those in need (sharingandcaringhands.org)

Dorothy Day Center

Now the new Higher Ground St. Paul, a homeless shelter located in downtown St. Paul providing emergency shelter as well as permanent housing (cctwincities.org)

Pathways 4 Youth

A youth resource center located in St. Cloud for young people experiencing homelessness (pathways4youthmn.org)