SPRING 2013

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Higher Education Practice

Higher Education Highlights

The Newsletter of the Higher Education Practice

Contents

U.S. Supreme Court to Rule on Causation Factor in Retaliation Claims
pages 1 - 2

Student Sues University Over the Right to Keep a Guinea Pig in a College Dorm for Emotional Support
pages 2 - 4

Delaware and New Jersey Provide Privacy Protection for Student Social Networking Activities
pages 4 - 5

Association of Tax-Exempt Schools Formed to Pool Insurance Risk is Not Exempt from Tax, Federal Judge Rules
pages 5 - 6

403(b) Plans – New Correction Procedures and Prototype/Volume Submitter Approval Procedures
pages 6 - 7

Lehigh University Grad Gets C+ in Course and F in Court
page 7 - 8

U.S. Supreme Court to Rule on Causation Factor in Retaliation Claims

By Emily H. Bensinger

The U.S. Supreme Court will decide "[w]hether Title VII's retaliation provision and similarly worded statutes require a plaintiff to prove but-for causation (*i.e.*, that an employer would not have taken an adverse employment action but for an improper motive), or instead require only proof that the employer had a mixed motive (*i.e.*, that an improper motive was one of multiple reasons for the employment action)." University of Texas Southwestern Med. Ctr. v. Naiel Nassar, M.D., *Petition for Writ of Certiorari* filed by the University of Texas Southwestern Medical Center. It is expected that the Court's decision will resolve a split among circuits and clarify the burden a plaintiff must carry to prove a retaliation claim. The *Petition for Writ of Certiorari* notes that "mixed motives are easy to allege and difficult to disprove." The burden of proving a single, "but-for" causation is greater because it requires that a plaintiff prove that an employment action was the result of retaliatory animus, not just that retaliation was a motivating factor in the employment action. Put another way, if a defendant can escape liability by demonstrating that the adverse action was motivated by a proper purpose, the plaintiff's prospects of success are dramatically diminished.

The case arises from a University of Texas Southwestern ("UTSW") Medical Center faculty member's claim alleging workplace harassment and discrimination under Title VII of the Civil Rights Act of 1964. Dr. Naiel Nassar, who is of Middle Eastern descent, was a faculty member at UTSW and worked at its affiliated hospital, Parkland Amelia Court Clinic. One of Nassar's supervisors allegedly made several discriminatory comments regarding Nassar's ancestry and scrutinized Nassar's productivity and billing practices more closely than that of other doctors.

During the same time period, however, Nassar applied for and received a promotion, which the supervisor ultimately supported. Despite the promotion, Nassar began exploring options that would allow him to continue working at the hospital without being a UTSW faculty member reporting to the allegedly biased supervisor. During those discussions, Nassar was told that if he resigned from UTSW, he could be hired as a hospital employee on the hospital's payroll. Nassar submitted a resignation letter to UTSW, in which

he cited harassment and discrimination as the reason for his resignation, and applied for a position at the hospital. He was not hired. Nassar eventually accepted a position at a clinic in California, where he earned a comparable wage, but significantly less honoraria for attending conferences and speaking engagements.

At trial, the jury heard conflicting testimony about the no-hire decision. Nassar argued that the UTSW the recipient of his resignation letter (who was not the same person as his supervisor) blocked his attempt to secure the hospital position in retaliation for making allegations of discrimination in his resignation letter. UTSW adduced evidence that it had a contractual right to fill the hospital positions with UTSW faculty and that the person who opposed Nassar's proposed hospital job did so prior to receiving Nassar's resignation letter. The jury found UTSW liable for constructive discharge and retaliation after it was instructed that it could find UTSW liable for retaliation if Nassar could prove that retaliation was a motivating factor for the no-hire decision.

The Fifth Circuit Court of Appeals reversed the finding of constructive discharge because, while it found Nassar had been subject to racial discrimination, he had not proven an **aggravating factor**, (*i.e.*, demotion, reduction in salary, or badgering designed to encourage resignation) necessary to prove constructive discharge. The Circuit Court upheld the retaliation verdict because it determined that the jury could have concluded under the mixed-motive jury instruction that UTSW acted, in part, to punish Nassar for his complaint of discrimination.

In late January, the U.S. Supreme Court granted the *Petition for Writ of Certiorari* on the issue of whether Title VII's retaliation provision and similarly worded statutes require a plaintiff to prove but-for causation (*i.e.*, that an employer would not have taken an adverse employment action but for an improper motive), or require a plaintiff to prove only that the employer had a mixed motive (*i.e.*, than an improper motive was one of multiple reasons for the employment action). According to UTSW's Brief before the Supreme Court, if a but-for standard, rather than the mixed-motive standard, is applied to Nassar, UTSW will be entitled to judgment as a matter of law because it opposed Nassar's desire to work in the new position long before Nassar complained of discrimination.

Oral argument will be heard on April 24, 2013. Saul Ewing will continue to monitor this case and provide guidance on its impact for colleges and universities.

Student Sues University Over the Right to Keep a Guinea Pig in a College Dorm for Emotional Support

By Christina D. Riggs

Colleges and universities must navigate a challenging landscape when determining whether to grant a student's request to keep a pet in a college residence hall as an accommodation. Part of the challenge stems from seemingly conflicting obligations set forth in the Americans with Disabilities Act ("ADA") and Section 504 of the Rehabilitation Act of 1973 (the "Rehabilitation Act") regarding the *type* of animal an institution is obligated to accommodate in residence halls. Specifically, the ADA's requirements for accommodation cover trained service animals only, whereas the Rehabilitation Act appears to cover a broader category of animals known as assistance or emotional support animals. The intersection of these obligations and the particular question of which animal species may be accommodated in a student residence hall were the focus of a federal action in Michigan, *Velzen v. Grand Valley State Univ.*, No. 1:12-cv-321, 2012 WL 4809930 (W.D. Mich. Oct. 12, 2012). In the *Velzen* case, on a motion to dismiss standard, the court held that a higher education institution subject to the Rehabilitation Act may be required to accommodate animals falling outside the ADA's definition of trained service animals when considering reasonable residence hall accommodations.

The Pitfalls of a Bright-Line Distinction between Trained Service Animals and Emotional Support Animals

In August 2011, Kendra Velzen ("Velzen"), a student at Grand Valley State University ("GVSU"), was formally prescribed an

emotional support animal for depression and a neurologically mediated cardiac arrhythmia. *Id.* at *1. Later that same month, Velzen moved into an apartment-style building on campus, owned and operated by GVSU. She brought with her Blanca, her guinea pig. *Id.* A letter from her therapist explained that "the use of a comfort object, such as Blanca, is a necessary means of controlling stress and managing symptoms" and added that "[t]he presence of Blanca provides . . . Velzen with continued emotional support and attachment (thereby reducing symptoms of depression), physiological benefits (such as decreased heart rate), and psychological benefits (such as increased Oxytocin levels, which directly impact the sense of life satisfaction)." *Id.*

GVSU granted Velzen temporary permission to keep the guinea pig for the first evening, but ultimately denied the request the following day because her guinea pig was not a "trained service animal" as defined by the Americans with Disabilities Act ("ADA"). *Id.* Weeks later, after enlisting the help of the Fair Housing Center of West Michigan ("FHC"), Velzen made another request for accommodation. But GVSU, again relying solely on federal obligations outlined by the ADA, denied Velzen's second request. *Id.*

After the second denial, Velzen filed a complaint of unlawful discrimination with the Michigan Department of Civil Rights. *Id.* at *2. Three days later, GVSU granted Velzen permission to bring the guinea pig back into her residence. *Id.* Nevertheless, because Velzen viewed the permission as an "interim exception" or "temporary" permission, she instead moved out of her on-campus housing and cancelled her application for housing for the following school year. Velzen then, along with the FHC, brought suit against GVSU, its Board of Regents and four individuals in their official capacity, alleging unlawful discrimination under the Fair Housing Act ("FHA"), the Rehabilitation Act, and the Michigan Persons with Disabilities Civil Rights Act. *Id.* at **1-2.

The Rehabilitation Act May Require Institutions to Allow an "Emotional Support Animal" in Student Residence Halls Even Though the Animal Does Not Qualify as a "Service Animal" Under the ADA

On a motion to dismiss, the district court upheld Velzen's claims under the Rehabilitation Act pursuant to a failure to accommodate theory. *Id.* at *7. Defendants contended that Velzen failed to plead facts sufficient to support a reasonable accommodation claim because GVSU's compliance with the ADA (which only requires animal accommodations for a narrowly defined category of "trained service animals") effectively meant that GVSU complied with the Rehabilitation Act. *Id.* at *8. The district court rejected Defendants' position, noting that under the "present law" compliance with the ADA alone may not relieve a party's obligations under the Rehabilitation Act (or the FHA). *Id.* The district court grounded its position in statements made by the U.S. Department of Housing and Urban Development ("HUD") in response to amended ADA regulations revised by the Department of Justice ("DOJ"). *Id.* at **8-9.

In 2011, the DOJ revised the ADA's rules to define "service animal" as "any dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability." 28 C.F.R. § 36.104. The new rules specify that "the provision of emotional support, well-being, comfort, or companionship do not constitute work or tasks for the purposes of this definition." *Id.* As a result, under the ADA's new standards, with one limited exception, trained dogs are the only species of animals that may qualify as service animals under the ADA (there is a separate provision regarding miniature horses) and emotional support animals are expressly precluded from qualifying as service animals. *See Id.; see also Velzen*, 2012 WL 4809930 at *8.

Shortly thereafter, in a February 17, 2011 memorandum, HUD determined that the ADA's limited definition of "service animals" does not apply to reasonable accommodation requests made under the Rehabilitation Act or the FHA. *See Velzen*, 2012 WL 4809930 at *8 (citing Memorandum from Sarah K. Pratt, Deputy Assistant Secretary for Enforcement, *New ADA Regulations and Assistance Animals as Reasonable Accommodations* (Feb. 17, 2011)). HUD further added that "an entity that is subject to both the ADA and the FHA or [Rehabilitation Act] must permit access to ADA covered 'service animals' and, additionally, apply the more expansive assistance animal standard when considering reasonable accommodations for persons with disabilities who need assistance animals that fall outside the ADA's 'service animal' definition." *Id.* (quoting Pratt Memorandum at 3). In light of HUD's position, the district court held that Velzen stated a claim under the Rehabilitation Act for failure to accommodate.

Accordingly, when analyzing reasonable accommodation requests related to animals, higher education institutions should pause to consider the impact of the Rehabilitation Act before drawing a quick distinction between "service animals" and "emotional support animals." Moreover, colleges and universities would be well-advised to keep in mind that the ADA is not the only law which may govern their decisions concerning accommodations. Institutions should make an effort to comply with all applicable laws and, in doing so, be aware of seemingly conflicting provisions.

Delaware and New Jersey Provide Privacy Protection for Student Social Networking Activities

By Jennifer M. Becnel-Guzzo

Last year, Delaware and New Jersey joined two other states (California and Michigan) in enacting legislation to give higher education students and applicants privacy protection for social networking activities. In Delaware, the Higher Education Privacy Act, 14 *Del. C.* ch. 81, gives students of and applicants to academic institutions, defined to include only public or nonpublic institutions of higher education or institutions of postsecondary education, protection from having to disclose passwords or otherwise giving academic institutions access to their social networking sites. Specifically, the Act makes it unlawful for an academic institution to:

- require a student or applicant to disclose password or account information, which would grant the academic institution access to the student's or applicant's social networking profile or account;
- request or require a student or applicant to log onto their social networking site or to add a representative of the academic institution to their personal social networking site profile, thereby giving the academic institution direct access to the student's or applicant's social networking site;
- monitor or track a student's or applicant's personal electronic communication device (i.e., laptop, cell phone, PDA, etc.) by installation of software upon the device or by remotely tracking the device using intercept technology; and
- access a student's or applicant's social networking site profile or account indirectly through any other person who is a social networking contact of the student or applicant.

14 *Del. C.* §8103. Furthermore, an academic institution may not discipline or threaten to discipline a student for refusing to disclose the above information. 14 Del. C. §8104. Nor may the academic institution deny admission to an applicant for refusing to disclose the prohibited information. *Id.*

Finally, the Act provides that it does not apply to "investigations conducted by an academic institution's public safety department or police agency who have a reasonable articulable suspicion of criminal activity, or to an investigation, inquiry or determination conducted pursuant to an academic institution's threat assessment policy or protocol." 14 *Del. C.* §8105.

The New Jersey Act is very similar to Delaware's, but it goes a step further and prohibits a public or private institution of higher education from inquiring whether a student or applicant even has an account on a social networking website.

N.J.S. 18A:3-30. Further, New Jersey has created a private cause of action for violations of the Act, allowing aggrieved students or applicants of higher education institutions to obtain injunctive relief, compensatory and consequential damages and reasonable attorneys' fees and court costs. N.J.S. 18A:3-32.

Maryland is considering similar measures to protect student privacy after implementing protections for employees and job applicants last year. Saul Ewing is continuing to monitor this issue and will provide updates as additional states enact similar laws.

Association of Tax-Exempt Schools Formed to Pool Insurance Risk is Not Exempt from Tax, Federal Judge Rules

By Elizabeth A. Mullen

Last year, United States District Court Judge Royce C. Lamberth sided with the Internal Revenue Service, ruling that an association of tax-exempt schools formed to pool insurance risk is not itself tax-exempt under Section 501(c)(3) of the Internal Revenue Code (the "Code") because the association "provides commercial-type insurance" within the meaning of Code Section 501(m)(1). *See Florida Independent Colleges and Universities Risk Management Assoc., Inc. v. U.S.*, Civil No. 09-1930 (RCL) (D.C., March 22, 2012). A copy of the opinion can be found at https://ecf.dcd.uscourts.gov/cgi-bin/show_public_doc?2009cv1930-25.

The plaintiff, Florida Independent Colleges and Universities Risk Management Association, Inc. ("FICURMA"), incorporated in 2003 for the purpose of allowing member institutions to obtain insurance coverage at reduced rates. FICURMA also applied to the IRS requesting tax-exempt status. Upon receiving an initial adverse determination from the IRS, FICURMA filed a protest. FICURMA reasserted that it is a charitable risk pool, as that term is defined under Code Section 501(n) – operating for the benefit of institutions of higher learning and other tax-exempt educational organizations in the state of Florida – and not a commercial-type insurance company, described under Code Section 501(m). In 2009, the IRS issued a final determination denying FICURMA's application. The IRS articulated multiple reasons for its decision. First, because FICURMA sought the prevention or lessening of casualty and property losses for its members, and self-insured a certain level of risk, FICURMA provided insurance for its members and was barred from exemption by Code Section 501(m). Second, although FICURMA would otherwise qualify under Code Section 501(n) as a "qualified charitable risk pool," the association failed to solicit the requisite charitable startup capital.

FICURMA filed suit in 2009 seeking a declaratory judgment that the association is eligible for tax-exempt status under the Code. In 2011, the parties filed cross-motions for summary judgment. In its opinion, the court cited to the U.S. Tax Court's ruling in *Paratransit Insurance Corp. v. Commissioner,* 102 T.C. 745 (1994). *Paratransit* involved a non-profit association formed under California law to pool risk among its members, which were Code Section 501(c)(3) organizations providing transportation as a social service to the elderly and the handicapped. The Tax Court conducted an extensive survey of the legislative history behind Code Section 501(m), and stressed a number of points. Most relevant to Judge Lamberth was a House report, which provided that "two or more unrelated tax-exempt organizations pooling funds in a separate entity to be used to satisfy malpractice claims against the organizations," is an example of the sort of institution precluded from exemption by Code Section 501(m). *Paratransit*, 102 T.C. at 753 (T.C. 1994). Judge Lamberth reasoned that "FICURMA, like Paratransit, is a risk pool comprised of § 501(c)(3)-exempt organizations that all provide a common service. Both self-insure a baseline amount of risk and purchase reinsurance for excess risk. Both deter-

mine member contributions on the basis of each member's unique risk profile." Lamberth stated that FICURMA's position required a "tortured reading" of the Code and concluded that [i]f Paratransit was unable to obtain tax-exempt status, then FICURMA must be similarly precluded."

In the weeks following this decision, FICURMA filed a Notice of Appeal with the U.S. Court of Appeals for the District of Columbia Circuit. Before FICURMA filed its brief with the court, the parties stipulated to dismissal of the case.

Saul Ewing's Higher Education Practice continues to monitor developments in this area, and its members are available to answer and address questions about the tax treatment of pooled insurance funds.

403(b) Plans – New Correction Procedures and Prototype/Volume Submitter Approval Procedures

By Joanne G. Jacobson and Dan S. Brandenburg

The Internal Revenue Service ("IRS") recently released revised correction procedures to fix retirement plan errors (Revenue Procedure 2013-12). Effective 2009, a written document was required for 403(b) plans, but until now there was no guidance for sponsors of 403(b) plans if a document was not timely adopted ("document errors"), or if plan terms were not followed ("operational errors"). With the release of this Procedure, employers have a method to correct most 403(b) plan failures and avoid the penalties that may attach to an audit.

Background

For many years, the IRS has had a correction program in place through which an employer could "self-correct" (under the Self Correction Program, or "SCP") certain operational failures under qualified plans (i.e., 401(k), profit sharing and defined benefit pension plans) without seeking IRS approval. Employers could also "voluntarily correct" (under the Voluntary Correction Program, or "VCP") document failures as well as other, more significant, operational failures and submit the correction for IRS approval. Except for very limited circumstances, it did not apply to 403(b) plans. The program was intended to help plans stay compliant, protect plan participants and provide solutions to correct plan mistakes. There is a fee for using the VCP Program, but a favorable letter from the IRS provides assurance that the IRS approves the correction method. A failure to correct plan errors, if discovered on audit, can prove to be very costly for employers.

New Changes

Under Revenue Procedure 2013-12, correction principles (both SCP and VCP) similar to those that apply to qualified plans now apply to 403(b) programs. Examples of operational errors in 403(b) plans include a failure to include all eligible employees; employer contributions to the plan that do not comport with the plan document; the exclusion of certain items from an employee's compensation in contravention of the plan document.

In addition, failure to adopt a written 403(b) plan timely may be corrected under VCP. As corrected, the plan will be treated as if it had been adopted timely. If this is the only failure, the applicable compliance fee will be reduced by 50% if the plan is submitted to the IRS no later than December 31, 2013.

Recommended Courses of Action

1. **If your 403(b) plan was not put into writing by December 31, 2008, file under VCP by December 31, 2013.**

2. **403(b) plans should be reviewed to determine if there are operational or document errors.** The errors should be corrected and an analysis of the need to submit the correction to the IRS should be made. Insignificant operational errors can be self-corrected; significant operational errors and document errors can only be fixed with the approval of the IRS.

3. **Put into writing administrative procedures.** The IRS is typically less harsh in penalizing an employer for operational failures if they see that administrative policies and procedures have been implemented to avoid failures.

We Can Help

If you have any questions regarding the new Procedure or think that your 403(b) plan may require correction, please contact us.

Additional Procedures Just Released

On March 28, 2013, the IRS released procedures for requesting opinion and advisory letters for 403(b) prototype and volume submitter (collectively, "prototype") plans (Revenue Procedure 2013-22). (These plans are also known as pre-approved plans.) The IRS also released sample plan provisions to assist sponsors who are drafting these plans. These procedures establish a framework for a prototype program that parallels the current opinion and advisory letter program for prototype qualified 401(a) and 401(k) plans and is intended to help employers meet the written plan requirement mentioned above. It will allow prototype plan sponsors, including service providers like TIAA-CREF, to obtain IRS approval of their 403(b) plan templates. Adopting an IRS-approved prototype plan will give employers the assurance that their 403(b) plan satisfies the requirements of the Code and 403(b) regulations. The IRS will begin accepting applications for opinion and advisory letters from prototype plan sponsors on June 28, 2013. The expectation is that the plans will not be available to customers until late 2014/early 2015.

Revenue Procedure 2013-22 also describes procedures for the retroactive amendment of plans to satisfy the requirements of the Code and the regulations. These procedures will permit the retroactive remedial amendment of 403(b) plans regardless of whether a plan is a pre-approved plan under the new program. It appears that the provisions regarding retroactive amendment are intended to amplify the correction procedure discussed earlier in this article, but it is not clear at this time how the pre-approved plan program will affect corrections. As a result, even if you intend to adopt a prototype or volume submitter plan in the future, we recommend that you do not wait to correct your 403(b) plan, if a correction is necessary.

Lehigh University Grad Gets C+ in Course and F in Court

By Emily H. Bensinger

A Lehigh University graduate who sued the University over a "bad" grade lost her case. On February 14, 2013 after a bench trial, a judge in Northampton County, Pennsylvania ruled in the University's favor and refused to substitute his judgment for the University's.

Megan Thode received a C+ in a fieldwork class while pursuing her master's degree in counseling. Thode, who attended tuition-free as the child of a Lehigh faculty member, claimed that the grade prevented her from obtaining her desired degree and from becoming a licensed therapist, costing her $1.3 million in lost earning potential. She later earned a master's degree in human development.

The low grade resulted from Thode's score of zero for class participation. Thode asserted claims for breach of contract and gender discrimination, alleging that she received the low grade not for academic reasons, but because her professor disagreed with Thode's advocacy for gay marriage.

Lehigh faculty testified that there were legitimate issues with Thode's performance, explaining that students in the

course were required to act in a professional manner, give and receive feedback about their own performances, and reflect on their own behavior and how it may affect their viewpoints. Lehigh's witnesses testified that, despite numerous warnings, Thode did not respond well to criticism and failed to engage in appropriate self-reflection. Lehigh said that Thode received the grade as a result of that behavior.

Thode asked the Court to award either a B in the course or $1.3 million in lost earning potential. Thode's attorney argued that the case was not about recovering $1.3 million and that Thode would be satisfied if the Court changed the grade to a B. Prior to closing arguments in the four-day trial,

Northampton County Judge Emil Giordano suggested that the parties settle by allowing Thode to retake the course. At least one of the parties rejected that idea.

With no settlement at hand, Judge Giordano found that Thode had failed to prove her grade was based on anything other than her professor's academic evaluation and conclusion that Thode was not prepared to move on to the next level of her coursework. The Court noted that it was not aware of **any** case in which a court had overturned a grade given by an academic institution.

The result in *Thode* is consistent with two other cases decided within the past six years. In 2007, a University of Massachusetts-Amherst student challenged a C in federal court. In 2012, two students at Texas Southern University's Thurgood Marshall School of Law claimed that their Ds raised cognizable claims. Both cases were dismissed.

These cases continue to demonstrate a strong judicial reluctance to interfere with academic evaluations made by higher education institutions.

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