

# perspectives

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Benesch Friedlander  
Coplan & Aronoff LLP

MY BENESCH MY TEAM

Trends and topics in not-for-profit management

## Not-for-Profit Spotlight



**Peggy Zone Fisher**  
President and CEO

The Diversity Center of Northeast Ohio empowers individuals to build on the strength of diversity and to create communities where all people are connected, respected and valued. Founded in 1927 as the National Conference

of Christians and Jews, The Diversity Center works to eliminate bias, bigotry and racism.

Providing national leadership in the battle against oppression, The Diversity Center promotes understanding and respect through facilitated conversations, simulations and hands-on activities. The Diversity Center is a member of the National Federation of Just Communities, an association of 25 like-minded organizations throughout the U.S. **Allan Goldner**, Benesch partner and Co-Chair of the firm's China Practice, is President-Elect of the National Federation of Just Communities and will be installed as President at the annual convention to be held this September in Detroit.

The Diversity Center's school and youth programs reach an average of 10,000 Northeast Ohio middle and high school students annually through programs, conferences, camps and retreats. In addition, the organization's "Cultural Competency" seminars give professionals the necessary tools to understand and address the impact of diverse identities, cultures and racial disparities.

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## Weighing the Risks and Rewards: Legal Implications of Unpaid Volunteers and Interns on Not-for-Profit Organizations

By Joseph Gross and Priscila Rocha



**Joseph Gross**



**Priscila Rocha**

Spring has arrived and another class of recent graduates is preparing to enter the workforce. Recent graduates and unemployed individuals are eager to pursue summer volunteer opportunities or unpaid internships to bolster their résumés and to gain valuable "real world" experience. In addition, the aging workforce will provide an increasing source of more permanent volunteers to charitable and other not-for-profit agencies and organizations.

Although volunteers and interns can lower expenses of not-for-profit organizations, they can also pose certain risks. Indeed, a not-for-profit organization that misclassifies an employee as a volunteer or intern and fails to compensate them in accordance with the Fair Labor Standards Act (FLSA) could face scrutiny from several federal and state governmental agencies or a class action lawsuit for back wages, overtime, liquidated and punitive damages, and attorney fees. Several lawsuits have recently questioned the legality of unpaid internship programs in the for-profit sector.<sup>1</sup> However, not-for-profit organizations should also be mindful of the potential risks associated with offering unpaid internship or volunteer positions.

### Volunteers

Under the FLSA, a volunteer is a person who performs services to a *state or local government* or a *public agency* for civic, charitable or humanitarian reasons without the promise or expectation of compensation. Volunteers at public agencies and food banks are excluded from the FLSA's minimum wage and overtime requirements provided that their reason for volunteering is not motivated by self-interest or profit.

The FLSA does not address individuals who volunteer at private not-for-profit organizations. The Department of Labor's Wage and Hour Division (DOL) has followed a "policy" to apply the "public agency" volunteer exception to the FLSA to private not-for-profit organizations if the organization's civic, charitable or humanitarian purpose is apparent and if the volunteers: (1) are unpaid (with the exception of a nominal fee for reasonable expenses); (2) offer their services freely without pressure or coercion; and (3) do not provide the same type of services to the organization for pay.<sup>2</sup>

### Interns

The determination of whether an individual is an intern or an employee is a fact-specific inquiry that turns on whether the on-the-job training received is academic or educational in nature and is predominantly for the individual's (as opposed to the organization's) benefit. In 2010, the DOL issued Fact Sheet #71, which sets forth six factors that an employer must meet to classify an individual as an unpaid intern. The DOL's six-factor test is specifically directed to for-profit

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## Weighing the Risks and Rewards: Legal Implications of Unpaid Volunteers and Interns on Not-for-Profit Organizations

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private sector employers, but it can also be useful guidance for not-for-profit organizations with unpaid internship programs. Under the DOL test, the following criteria must be met to exclude an individual from the FLSA's minimum wage and overtime requirements:

1. The internship, even though it includes actual operation of the facilities of the employer, is similar to training which would be given in an educational environment.
2. The internship experience is for the benefit of the intern.
3. The intern does not displace regular employees, but works under close supervision of existing staff.
4. The employer that provides the training derives no immediate advantage from the activities of the intern, and on occasion its operations may actually be impeded.
5. The intern is not necessarily entitled to a job at the conclusion of the internship.
6. The employer and the intern understand that the intern is not entitled to wages for the time spent in the internship.

Some courts consider different factors. The federal Sixth Circuit Court of Appeals, which covers Ohio and other states, rejected the DOL's six-factor test, noting that it was "overly rigid" and instead focused on the "economic realities" of the relationship between the organization and individual.<sup>3</sup> In *Solis*, a not-

for-profit religious school operated a nursing home partially staffed with its students, who provided medical assistance to the nursing home's residents. The students were enrolled in the school's vocational training program and did not receive wages. Instead of applying the DOL's six-factor test, the court sought to ascertain which party derived the "primary benefit" from the relationship. The court explained that if the organization received the primary benefit of the individual's services, then the individual should be classified as an employee rather than an intern. The court also considered other factors such as whether the relationship displaced paid employees and whether there was an educational value derived from the relationship. Ultimately, the court held that the students were interns and not employees under the FLSA.

### Key Takeaways

Distinguishing between employee, intern and volunteer is a tricky task that requires fact-specific analyses. Not-for-profit organizations should evaluate whether their volunteer and internship programs currently comply with the FLSA by determining what tasks their volunteers or interns actually perform. Internship programs should be structured to promote learning and education and primarily benefit the intern, not the organization. Interns should perform only minimal work for the organization and not replace the work of

regular employees. Staff and managers should be trained on the purpose of the program and should have a clear understanding of what tasks interns are not to perform.

Finally, not-for-profit organizations should require all of their interns and volunteers to sign agreements prior to their providing services, acknowledging the requirements of their position, that they will not receive compensation for services rendered, and that their participation in the program does not guarantee future employment.

### Additional Information

For questions or guidance on employee classification or any other labor and employment-related matters please contact **Joe Gross** at [jgross@beneschlaw.com](mailto:jgross@beneschlaw.com) or 216.363.4163. Law Clerk **Priscila Rocha** was a contributing author of this article and can be reached at [procha@beneschlaw.com](mailto:procha@beneschlaw.com) or 216.363.4407.

<sup>1</sup> *Wang v. Hearst Corp.*, No. 12-cv-0793 (S.D.N.Y. filed Feb. 1, 2012); *see also Glatt v. Fox Searchlight Pictures, Inc.*, No. 11-cv-6784 (S.D.N.Y. filed Sept. 28, 2011); *Bickerton v. Charlie Rose, Inc.*, No. 650780/2012 (N.Y. Sup. Ct. Mar. 14, 2013) (order approving settlement of \$250,000 in back pay for minimum wage violations).

<sup>2</sup> *See* 29 U.S.C. § 203 (e)(4)(A).

<sup>3</sup> *Solis v. Laurelbrook*, 642 F.3d 518, 525 (6th Cir. 2011).

## Not-for-Profit Spotlight: The Diversity Center of Northeast Ohio

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"When diversity is truly appreciated, people are able to be more productive," says Peggy Zone Fisher, President and CEO (pictured on previous page). "Our goal is to help individuals and organizations develop the necessary tools to recognize, understand, appreciate, leverage and celebrate diversity."

Benesch has been a long-standing friend and supporter of The Diversity Center, its programs and events. The firm was pleased to have nearly two dozen attorneys and staff members represent Benesch in The Diversity Center's 11th Annual Walk, Rock & Run on May 4. This event hosts 7,000 participants and 550+ runners in a family-friendly celebration of diversity and inclusion that includes a three-mile walk and 5K run.

For more information about The Diversity Center, please visit: [www.diversitycenterneoh.org](http://www.diversitycenterneoh.org)



Members of Team Benesch gathered at The Rock and Roll Hall of Fame in downtown Cleveland on May 4 for The Diversity Center's 11th Annual Walk, Rock & Run.

# What is the IRS up to?: A brief discussion of the IRS Tax Exempt and Government Entities Division *Fiscal Year 2012 Annual Report and Fiscal Year 2013 Work Plan*

By Russell Balthis



Russell Balthis

Earlier this year the IRS Tax Exempt and Government Entities Division released its *Fiscal Year 2012 Annual Report and Fiscal Year 2013 Work Plan* (the Report). The Report is a useful tool to gain

a clearer picture of how the IRS works and implements different projects. The Report also identifies certain priorities and focuses of the IRS for the upcoming fiscal year. This article summarizes and discusses a few of the highlights in the Report.

## Examinations

The IRS has used the redesigned Form 990's expanded data to better identify noncompliance and to better target potential offenders. The effectiveness of the redesigned Form 990 relies on accurate reporting by Form 990 filers. Inaccurate or incomplete reporting may give the appearance of noncompliance, which may lead to an examination. The IRS believes that education and compliance go hand in hand. In FY 2013, the Examinations Division of the IRS intends to work with the IRS's Exempt Organizations (EO) Customer Education and Outreach to expand efforts to help organizations understand clearly what is expected of them to maintain their tax-exempt status.

## Federal-State Coordination

The IRS and state charity regulators (that meet specified disclosure eligibility requirements) are permitted and do share certain information regarding charitable organizations. The two-way exchange of information benefits both the IRS and state enforcement authorities. Over the past six years, the number of referrals from state charity regulators and tax agencies has increased over 70%. In FY 2011 alone, the IRS received 104 referrals from state officials in 19 different states. Many of the common issues referred to the IRS involve:

- Private benefit and inurement
- Nonfilers
- Political activities by 501(c)(3) organizations
- Employment tax issues
- Organizations not operated as required by their exempt status

Currently, eight state tax and charitable agencies in seven different states have met the disclosure eligibility requirements for IRS information sharing. In FY 2011, the IRS made approximately 27,000 disclosures to those eight agencies.

## Affordable Care Act

The IRS is continuing to work to implement the Affordable Care Act. A few of its accomplishments in FY 2012 include: (1) continuing to revise the Form 990 Schedule H and instructions to assist hospital organizations with proper reporting, (2) issuing proposed regulations on new requirements for charitable hospitals under Section 501(r), (3) educating tax-exempt employers about the Affordable Care Act's Small Business Health Care Tax Credit, and (4) soliciting public comment on IRS proposals and providing outreach and education to improve exempt entities' understanding of the changes and new requirements.

## Governance

Over the past few years, the IRS has become much more interested in the governance of tax-exempt organizations. Based on certain information the IRS has collected, the presence of the following factors was associated with compliance for the organizations that were reviewed:

- Having a written mission statement
- Always using comparability data when making compensation decisions
- Having controls in place to ensure the proper use of charitable assets
- Providing that the entire board of directors review the Form 990 before filing

On the other hand, the factor of having control of the organization concentrated in one individual, or in a small, select group of individuals, was associated with noncompliance. In FY 2013, the IRS plans to examine a statistical sample of 501(c)(3) and 501(c)(4) organizations using a check sheet to gather information on their governance practices to determine if other factors or practices are relevant in identifying noncompliance.

## New Examinations Resource Pages on IRS.gov

News of an IRS examination can cause significant anxiety among the leaders of an organization, even when those leaders are very committed to

best practices and compliance. In an attempt to ease that anxiety, the IRS has provided a [new webpage](#) that provides information in a centralized location about the examination process. The [webpage](#) provides updated information to help familiarize organizations with what they need to know to help them prepare for an audit. The information includes:

- Many reasons an organization might be selected for review
- The distinctions among various types of review, including field audits, correspondence audits and non-audits, such as compliance checks
- What to expect during an examination, from initial contact to closing letters
- Taxpayer rights, including appeals
- Fast Track Settlement, a quicker way to resolve disputes

## Form 990-T and Unrelated Business Income (UBI)

In FY 2012, the IRS completed compliance checks of 400 organizations that had reported taxable UBI activities on their Forms 990 but had not filed Form 990-T. Those compliance checks resulted in the IRS securing 140 delinquent returns and more than \$260,000 in tax payments. In about one-quarter of the cases, the examination was the result of inaccurate reporting on the organizations' Form 990. If the information would have been properly reported, the organization would not have been examined.

In FY 2013 the IRS plans to examine a statistically valid sample of organizations reporting substantial gross UBI for three consecutive tax years, but reporting no income tax due any of those years. The IRS's concern is whether those organizations are accurately reporting their sources of UBI and correctly allocating and deducting expenses associated with it.

## Additional Information

The Report also discusses Political Activity, Compensation Transparency, International Activities of Charities and much more. [The entire Report is available here.](#)

For more information, please contact [Russell Balthis](#) at [rbalthis@beneschlaw.com](mailto:rbalthis@beneschlaw.com) or 614.223.9344.



## Why Your Not-For-Profit Needs an Employment Handbook—and How to Draft One that Works

By Mark Waterfill



Mark Waterfill

As your workplace grows, most not-for-profits find that the rules of the workplace need to be consistent and fair. As recruiting employees becomes more competitive, it is becoming clear that sophisticated employees expect a not-for-profit to have an employment handbook. Unfortunately, most employers eventually find themselves involved in some employee dispute, whether it is a wage, discrimination or unemployment claim. In any of these situations, a judge, EEO investigator or tribunal may ask, "What is your not-for-profit's policy on that?" You know that you better have one.

The question then becomes how to draft the document. This article will provide insights on how to accomplish the task based on my experience in drafting or reviewing two or three handbooks a month for many years.

1. Survey employees as to what they would like to see in the handbook. Make this a joint effort. Ask if there are important rules that are particular to this not-for-profit that should be included.
2. Review several models and see what you like. There are many handbook forms. Some allow for easy editing and some use an outline format or explanations of the purpose of each policy. Review several before deciding which format you like.
3. As you begin drafting, remember the handbook should be timeless. Do not write "If you need to request a leave, call Donna"

because, of course, Donna won't be there forever. Do not include a promise of a wonderful workplace from the President/CEO because that person won't be there forever, and more importantly, because you do not want the not-for-profit president deposed every time there is any type of employment lawsuit.

4. Do not be too specific in areas that may change from year to year, such as insurance. Simply state that benefits information will be provided separately and that eligibility for those benefits depends upon rules set out by the insurance companies.
5. Make sure that your EEO policy is quite prominent (at the beginning of the handbook) and the harassment policy sets out all of the necessary elements. Those include defining harassment, prohibiting it, setting out a complaint procedure with at least two people to complain to, a promise of non-retaliation and a limited promise of confidentiality. There are many good policies to use as a model, and the U.S. Supreme Court cases of *Farragher* and *Ellereth* make such policies essentially mandatory.
6. Reinforce your not-for-profit's employment-at-will policy with bold type and large letters. Don't contradict that policy by using Probationary Periods or stepped discipline. Instead, use an Introductory Period and inform employees they may be fired for any reason or no reason, with or without notice.
7. Set out a clearly defined vacation and time off policy. Do not allow employees to roll over unused vacation but instead require them to "use it or lose it." Decide whether the employee's anniversary date or a

calendar year should be used. Make it clear whether unused, but earned, vacation is paid at termination; typically a pro rata method is used.

8. Realize that if your not-for-profit has 50 or more employees within a 75-mile radius, you are subject to the Family and Medical Leave Act (FMLA) and need to have an appropriate FMLA policy. If the FMLA does not apply to your company, you should have a proper unpaid time off policy that applies equally to pregnant employees. Both policies should set out specific rules for requesting and receiving unpaid leave.
9. Get professional counsel. There are many other rules that may or may not be important—depending on the state(s) where your not-for-profit is located. It is vitally important that you have an attorney who specializes in employment law review the handbook before it is presented to the employees.
10. Hold group meetings with your employees and fully explain the new handbook. Your employees will appreciate having standardized rules to govern the workplace, and you will enjoy knowing there are simple answers to employee questions—just look at the book.

### Additional Information

For more information about employee handbooks and other employment law issues, please contact **Mark Waterfill** at [mwaterfill@beneschlaw.com](mailto:mwaterfill@beneschlaw.com) or 317.632.3232.

## Supporting Disaster Relief

In light of the recent tornados in Oklahoma and neighboring states, Benesch held an online tornado relief drive to raise money to aid the tornado victims. The firm donated \$1 for every "like" on its [Facebook page](#) between May 21 and May 30 to the American Red Cross Disaster Relief Fund. Benesch also held a "jeans day" to raise money for these efforts. Attorneys and staff each contributed \$5 to the relief fund in exchange for wearing jeans to

work on May 24. Total funds raised through Benesch's efforts amounted to over \$5,700.

"As a firm and as a community, we are deeply saddened by the losses and devastation caused by the recent tornados, especially the tornado in Moore, Oklahoma," said Ira C. Kaplan, Benesch's Managing Partner. "We want to do our part to help the people in that area as they begin to rebuild in the days ahead."



Benesch encourages contacts and friends of the firm to support the relief efforts as well by contributing to organizations such as the [American Red Cross Disaster Relief Fund](#) or the [United Way of Central Oklahoma](#).

## NLRB Notice Posting Struck Down

The U.S. Court of Appeals for the D.C. Circuit issued this spring a ruling striking down the National Labor Relations Board's (NLRB's) notice of employee rights posting requirement in its entirety. **This ruling impacts more than 6 million employers, including 1.5 million not-for-profit employers, nationwide who would have been subject to the posting requirement.**

In August 2011, the NLRB promulgated a rule requiring all employers subject to the National Labor Relations Act (NLRA) to post a prescribed "Notification of Employee Rights under the National Labor Relations Act." This "Notice" would have advised employees of

their rights to: organize a union; form, join or assist a union; bargain collectively through representatives; discuss wages, benefits and union organizing; take action with others against their employer regarding working conditions; strike or picket their employer; or refrain from engaging in any of these activities. The Notice was widely supported by labor unions and assailed by most employer groups as one-sidedly pro-union. The National Association of Manufacturers and other trade groups brought suit against the NLRB, seeking to have the posting requirement vacated. In a unanimous decision, the federal D.C. Circuit Court of Appeals ruled that the Notice posting

requirement violated section 8(c) of the NLRA, which protects employers' free speech rights. In a concurring opinion, two judges of the three-judge Court of Appeals' panel expressed the view that the NLRA did not give the NLRB the authority to promulgate the Notice posting rule.

While the NLRB may attempt to take the matter to the Supreme Court, not-for-profit agencies can rest easy, for now, that they do not have to post a notice advising their employees that they can unionize, picket and strike.

Benesch is proud to have served as lead counsel to the National Association of Manufacturers in this case.

## Event Recap:

### Benesch and Blue & Co.'s Not-for-Profit Executive's Guide for Success Seminar

Our Second Annual Not-for-Profit Executive's Guide to Success Seminar took place in Indianapolis on Thursday, May 9. We were pleased to once again partner with Blue & Co. on this great event, which was attended by a number of not-for-profit board members and executives in the Indianapolis area. For more information on the firm's Not-for-Profit Team and the services it can provide, please visit [www.beneschlaw.com/Not-for-Profit](http://www.beneschlaw.com/Not-for-Profit).



## Events

### Clark Schaefer Hackett Seminars

#### Giving USA 2013 Results Presentation: Who Gives, How Much and Who Benefits

Using 50 years of trend information, Giving USA provides a broad national picture of changes in funding patterns over time. It is an excellent source of data about charitable giving that estimates how much was given by four different types of donors—individuals, foundations, estates (bequests) and corporations. Giving USA also reports on estimated contributions for 10 different types of charities. These donations reflect the priorities and values of Americans who support not-for-profits.

This is the information you've been waiting for if your work involves advising donors, fundraising for not-for-profits, researching charitable giving in the United States or providing access to material about how much Americans donate to charity. Specifically, this information proves useful for trustees, philanthropists, financial advisors, giving officers, volunteer not-for-profit leaders, executive directors and fundraising professionals, who will find this Giving USA briefing helpful in benchmarking fundraising expectations against long-term national trends.

*Registration is now open for the annual presentations of the Giving USA research results:*

##### Cincinnati

**Date:** June 18, 7:30–10:00 A.M.

> [Register for Cincinnati](#)

**Location:** Cincinnati Museum Center at Union Terminal

##### Dayton

**Date:** June 18, 3:00–5:00 P.M.

> [Register for Dayton](#)

**Location:** Hilton Garden Inn, Dayton South

##### Columbus

**Date:** June 19, 1:00–3:00 P.M.

> [Register for Columbus](#)

**Location:** The Columbus Foundation

*To register for the webinar broadcast of the Columbus event, email Jennifer Eschbach at [jeschbach@oano.org](mailto:jeschbach@oano.org).*

##### Toledo

**Date:** June 20, 9:00–11:00 A.M.

> [Register for Toledo](#)

**Location:** Toledo Library

### The Chronicle of Philanthropy Webinar

#### Social Media for Your Next Fundraising Event

Many not-for-profits that manage fundraising auctions, dinners and walkathons are not taking full advantage of social networks to help them plan for and raise money from these events.

Join *The Chronicle of Philanthropy* and Social Media for Nonprofits for a one-hour webinar that will show you how to use social networks to make it easier for supporters to learn about your events and spread the word to their friends and other connections.

You'll hear directly from Ritu Sharma, co-founder and executive director of Social Media for Nonprofits, the only conference series in the country devoted to social media for social good. Laura Coltrin, nonprofit marketing manager at Eventbrite, a website that helps manage and promote events, will also share insights gained from her work across hundreds of not-for-profits and thousands of events.

**Date:** June 6

**Time:** 2:00 P.M.

**Cost:** \$96

**RSVP:** [Please click here for more information and registration.](#)

### Ohio Association of Nonprofit Organizations Event

#### Telling Your Story for Higher Impact

Learn how to enhance the way you're getting your story in front of those who matter most to your organization and how to develop ways to support your current fundraising and communications activities.

**Date:** June 5

**Location:** Cleveland

**Time:** 9:00 A.M.–12:30 P.M.

**Cost:** \$40 for OANO members; \$55 for nonmembers, including lunch

**RSVP:** [Please click here for more information and registration.](#)



## Events

### Association of Fundraising Professionals Events

#### Cleveland

#### Blue Ribbon Recipes for Capital and Endowment Fundraising Success First Look at Giving USA's 2013 Results & the Impact on Greater Cleveland Not-for-Profits

**Date:** June 19

**Location:** Crowne Plaza, 5300 Rockside Rd., Independence

**Time:** 11:00 A.M.—1:30 P.M.

**Cost:** \$25 for AFP members; \$40 for nonmembers, including lunch

**RSVP:** [Please click here for more information and registration.](#)

#### Columbus

#### Planning for a Fundraising Campaign

Whether your annual budget is a few thousand dollars or several million, the process for planning a major campaign is very similar. Join Michael C. Eicher, senior vice president for advancement at The Ohio State University, as he shares his insights on crafting transformational campaigns.

**Date:** June 11

**Location:** Scioto Country Club, 2196 Riverside Drive, Columbus

**Time:** 12:00—1:15 P.M. lunch and program

**Cost:** \$20 for AFP members; \$40 for nonmembers

**RSVP:** [Please click here for more information and registration.](#)

#### Indianapolis

#### Ethics in Fundraising

Ethics matters greatly in gift planning because the gift planner can be privileged to hear and consider information that is personal and private to an individual. How does a development officer handle this, in a development shop that wants to know who, what, when and how much? How does the gift planner juggle confidentiality with the charity's need to document certain matters, and how does s/he represent her/his role to the donor or prospect? The Model Standards of Practice for the Charitable Gift Planners will be featured in this thought-provoking presentation. This program will be presented by Pamela Jones Davidson, J.D., Davidson Gift Design.

**Date:** June 19

**Location:** The Riverwalk, 6729 Westfield Blvd., Indianapolis

**Time:** 11:30 A.M. registration and lunch; 12:00—1:15 P.M. program

**Cost:** \$28 for AFP members; \$38 for nonmembers

**RSVP:** [Please click here for more information and registration.](#)

### ChamberFest Cleveland



ChamberFest Cleveland is introducing its second dynamic season of outstanding music. Following its sold-out inaugural season, ChamberFest will present *(IT'S) ABOUT TIME*, an exciting 10-day summer festival of great music—from June 20 through June 30. The festival will offer a unique concert experience, exploring the different elements of time through traditional classical music from old and modern masters alike.

An innovative variety of offerings—including post-concert jam sessions, multimedia experiences and collaborations with local partners—will give audiences the rare opportunity to engage with the artists and their performances.

ChamberFest Cleveland is the brainchild of a musical father-daughter duo: Franklin Cohen, principal clarinet of the Cleveland Orchestra, and his daughter Diana, concertmaster of the Calgary Philharmonic Orchestra. The festival was created to enrich Greater Cleveland's cultural landscape by presenting the intimate and joyful experience of superb chamber music.

"We're excited to bring a true summer festival to Cleveland," said Diana Cohen. "Two intensive weeks of world-class chamber music built around a unifying theme is unique for the city, and we are hoping this special programming will attract new and diverse audiences."

For a complete concert schedule and ticket information, please visit [www.chamberfestcleveland.com](http://www.chamberfestcleveland.com).



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