GRVR Attorneys

Newsletter

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October 2014

IN THIS ISSUE

CBP Revises Focused Asse

US Customs and Border Protection just amended its policies regarding Focused Assessments, those intensive, prolonged, invasive audits of large importers. Employing the ascetic, some might suggest sadistic, philosophy of one who prefers to remove a bandaid slowly to maximize the duration of the discomfort, CBP decided that this is just the first big step of a greater overhaul that the agency plans to gradually roll out in the coming months and years. CBP claims without any sense of the irony that it is seeking to make focused assessments more nimble and malleable.

If you are one of the lucky and increasingly rare large importers that hasn't been subjected to a focused assessments, CBP auditors have been clinical in their application of a series of highly technical standards that all importers are expected to comply with. If this sounds like the agony that schools inflict on our kids through standardized tests under Leave No Child Standing, you are getting the gist. CBP uses questionnaires, personnel interviews, document reviews, facility walk-through, and statistical sampling to gauge

compliance and improvement and upon finding an indication that either is missing will elevate the risk level and therefore the audit to more punitive levels of intrusion and cost. If you are really naughty, the CBP auditors may even set up shop on a semi-permanent basis within your place of business. It's like having cops move in to your home just to make sure you tow the line.

But CBP realizes that one size doesn't fit all and perhaps a more nuanced approach is needed.

Here are the major changes (thus far):

No More Advance Conferences: Before the audit even started, the importer and CBP audit team would meet in what could be seen as a test of wills. Armed with the answers to a lengthy questionnaire that the importer provided, CBP would interrogate the importer further to determine the scope the focused assessment, and the importer would gently but firmly deflect overreaching inquiries. Sadly, these preliminary scuffles are now gone (entrance conferences, however, will still be held) and CBP will rely more heavily on a review of the importer's policies and questionnaire answers. CBP has access to a wealth of the importer's data even before the importer is notified of the audit obviate the need for an interrogation. It is this data that allows the agency to decide which importers to audit. Much of the audit's scope, and certainly the contents of the questionnaire, are developed at this stage called the preliminary assessment of risk or PAR.

Tailored Questionnaires: The importer will still be asked to complete an extensive questionnaire, but now it's called a Pre-Assessment Survey Questionnaire or PASQ. While CBP provides a template for PASQs, CBP auditors are expected to tailor the PASQ to fit the importer based largely on the impressions generated during the PAR. In addition, "Auditors use their judgment to develop the format and content of the questionnaire". Most of the changes to the Focused Assessment are about giving CBP auditors more discretion. The scope of the Focused Assessment, how the auditors pick samples of entry documents and what they look at during walk-through will rely more heavily on the auditors' judgment. The problem with greater discretion is that the risk of overreaching is also greater. CBP auditors are not bound by yesterday's methodologies and will be able to dig more deeply into areas of concern.

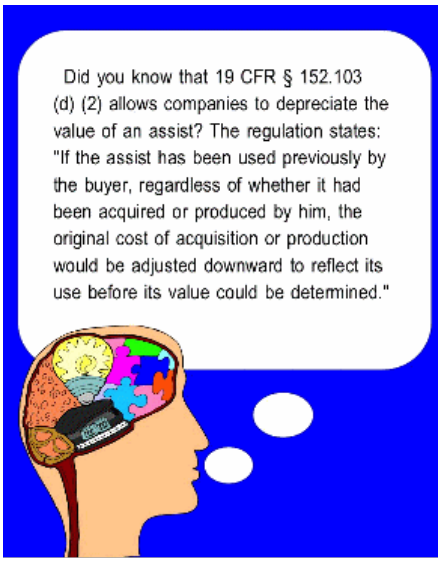
Clearer Path to ISA: The Importer Self-Assessment (ISA) program is a gem that few importers take advantage of. A voluntary program from CBP, importers are allowed to audit and police themselves (CBP removes them from most audit pools) once they establish to CBP's satisfaction the soundness of their import policies. Because a Focused Assessment is more rigorous than ISA's qualifying procedures, companies that have successfully gone through a Focused Assessment are *allowed a streamlined process to enroll in ISA*.

Want to know more about the Focused Assessment amendments and how to prepare and survive a Focused Assessment, then sign up for our *webinar on Monday, October 13*.

You're Wrong If You Think Y
About Assists If You Don't K

Importers must report assists on their imported merchandise. It's not only that importers may have to eventually pay back duties owed to U.S. Customs and Border Protection (CBP) on their undervalued merchandise, but the real hassle comes from the fines and penalties and the added scrutiny from CBP.

The alarming thing is that you can be tagged with liability even if you do not strictly enter the merchandise, but merely introduce. Let me explain.



The US Court of the Appeals for the Federal Circuit just decided *US vs. Trek Leather*. The US Government had sued and won a judgment in the US Court of International Trade against the importer of men's suits for $45,245.39 in unpaid duties and $534,420.32 in penalties and interest. Most small importers would find it hard enough to come up with the $45K, but half a million dollars? Not even bankruptcy, which frowns upon debtors who owe customs duties and penalties, may be much of a haven.

The importer provided fabric to the manufacturer of the suits free of charge or at a reduced costs. These were the assists. Importers often find it hard to grasp why assists are important or even what they are. The US Court of the Appeals for the Federal Circuit clarifies what was at stake:

> *By providing the manufacturer free or subsidized components, like the "fabric assists" here, an importer reduces the manufacturer's costs, and the manufacturer may then reduce the price it charges for the merchandise once manufactured. A suit maker, if it obtains its fabric for free, might shave $100 off the price it charges for a suit. In this case, "[t]he material assists . . . were not part of the price actually paid or payable to the foreign manufacturers of the imported apparel." In such circumstances, the manufacturer's invoice price understates the actual value of the merchandise, and if the artificially low invoice price is used as the merchandise's value when calculating customs duties based on value, disregarding assists results in understating the duties owed. To address such an artificial reduction of customs duties, the statute and regulations expressly require that the value of an "assist" be incorporated in specified circumstances into the calculated value of imported merchandise used for determining the duties owed.*

In affirming the judgment against the importer, the US Court of the Appeals for the Federal Circuit reminded the trade community that liability for accurately reporting assists applies not just to the individuals and companies who enter the merchandise, but equally to those who introduce it. What's the difference? Here again is the court:

> *Panama Hats confirms that, whatever the full scope of "enter" may be, "introduce" in section 1592(a)(1)(A) means that the statute is broad enough to reach acts beyond the act of filing with customs officials papers that "enter" goods into United States commerce. Panama Hats establishes that "introduce" is a flexible and broad term added to ensure that the statute was not restricted to the "technical" process of "entering" goods. It is broad enough to cover, among other things, actions completed before any formal entry filings made to effectuate release of imported goods. We need not attempt to define the reach of the term. Under the rationale of Panama Hats, the term covers actions that bring goods to the threshold of the process of entry by moving goods into CBP custody in the United States and providing critical documents (such as invoices indicating value) for use in the filing of papers for a contemplated release into United States commerce even if no release ever occurs.*
>
> *What Mr. Shadadpuri did comes within the common sense, flexible understanding of the "introduce" language of section 1592(a)(1)(A). He "imported men's suits through one or more*

> *of his companies." Gov't Facts at 1. While suits invoiced to one company were in transit, he "caused the shipments of the imported merchandise to be transferred" to Trek by "direct[ing]" the customs broker to make the transfer. Himself and through his aides, he sent manufacturers' invoices to the customs broker for the broker's use in completing the entry filings to secure release of the merchandise from CBP custody into United States commerce. By this activity, he did everything short of the final step of pre- paring the CBP Form 7501s and submitting them and other required papers to make formal entry. He thereby "introduced" the suits into United States commerce.*

Assists tend to be overlooked by importers, but the federal courts are clearly expanding liability for improper reporting of assists. It's time to sit up and pay attention.

Need more information on CUSTOMS ASSISTS? *Attend our webinar on Customs Assists, November 10, 2014*.

Name This Famous Author, A

This 19th Century author wrote his famous novel about finding a certain letter in the attic of a customs house in Salem, Massachusetts. Who is he and what is the name of the novel? SPOILER ALERT: The correct answer is at the end of this article.

The author wrote this novel, his first successful one, by building on his personal experiences in a customs house. His novel was America's first ever blockbuster novel with the public, generating desperately needed income for himself. He's related to one of the judges who tried the Salem witches two centuries earlier (see the connection to Halloween?).

Need more clues? Here's an excerpt from the famed Customs House introduction:

> But the object that most drew my attention, in the mysterious package, was a certain affair of fine red cloth, much worn and faded. There were traces about it of gold embroidery, which, however, was greatly frayed and defaced; so that none, or very little, of the glitter was left. It had been wrought, as was easy to perceive, with wonderful skill of needlework; and the stitch (as I am assured by ladies conversant with such mysteries) gives evidence of a now forgotten art, not to be recovered even by the process of picking out the threads. This rag of scarlet cloth,--for time, and wear, and a sacrilegious moth, had reduced it to little other than a rag,--on careful examination, assumed the shape of a letter. It was the capital letter A. By an accurate measurement, each limb proved to be precisely three inches and a quarter in length. It had been intended, there could be no doubt, as an ornamental article of dress; but how it was to be worn, or what rank, honor, and dignity, in by-past times, were signified by it, was a riddle which (so evanescent are the fashions of the world in these particulars) I saw little hope of solving. And yet it strangely interested me. My eyes fastened themselves upon the old scarlet letter, and would not be turned aside. Certainly, there was some deep meaning in it, most worthy of interpretation, and which, as it were, streamed forth from the mystic symbol, subtly communicating itself to my sensibilities, but evading the analysis of my mind

If you're still lost, Demi Moore starred in the much-panned 1995 movie version of the novel, a tale about a young woman who has an adulterous affair with Salem's minister. With the minister

serving as inquisitor, the town tries the woman, finds here guilty, and forces her to wear a red letter "A". The woman accepts the town's and her secret lover's punishment, even as the minister descends into his private hell of shame.

The Answer: Nathaniel Hawthorne, The Scarlet Letter.

S p o o k y C l a s s i f i c a t i o n

(r e p r i n t)

Halloween is as American as pumpkin pie. If you are anything like this writer, and given the explosion of all things Halloween, your house will soon be decorated with ghosts, witches, and monsters. You may even be seen wearing clothing with a Halloween theme. *Some people are so overwhelmed by the spirit of the season that they put themselves at risk.*

Though an American tradition, most of our Halloween gear is manufactured overseas and then imported for domestic consumption.

Classifying merchandise, almost by its definition, is a dry, painfully esoteric exercise, which explains why some people have a hard time passing the customs broker exam. But classification is the lynchpin of all import laws. Wars have been fought because of tariffs, or at least in large part because of tariffs. Tariffs emerge when diplomacy fails. Tariffs (how much in taxes you pay to the Government) are determined by the classification of your imported products. You classify products under the Harmonized Tariff Schedule of the United States. In printed form, the HTSUS makes the Yellow Pages (remember those?) look like a comic book. Its heft is explained by the thousands of pages that list the tens of thousands of items. It is a "harmonized" schedule because our country coordinates with other countries on a model tariff schedule, thereby giving much predictability to both exports and imports regardless of which country you are doing business in. Predictability while classifying merchandise, that is. While tariffs have fallen a great deal worldwide in recent decades and tariff rates are increasingly determined by treaty, tariff rates can still vary wildly. Countries often use tariffs to protect domestic companies and even in this era of free trade are loath to open domestic markets to the vicissitudes of laissez faire.

Rules of interpretation, both unique to the country to which the merchandise is being imported, and more general rules that cut across jurisdictions, parse the whole mess out.

When you have tens of thousands of classifications and several ways, or rules of thumb, to determine the most accurate classification, there are bound to be disagreements. Which opens the system to an inevitable struggle between importers, who argue for classifications with the lower tariff rate, and Government, who argues the exact opposite because it feels its coffers threatened. That is why the court cases have the federal government on one side and the importer on the other side: US vs. Importer.

The courts have decided several Halloween classification cases.

What adds color and makes these cases almost tolerable and even fun to read is how the courts try to sound austere and formal while discussing the finer legal points of ghost bracelets,

Frankenstein costumes, and jack-o-lanterns.

Here are a couple of the more notable Halloween classification cases:

Russ Berrie & Company vs. US - The Court of Appeals for the Federal Circuit is about as high as classification cases go (the next level up is the US Supreme Court). In this opinion, the Federal Circuit Court of Appeals reversed the Court of International Trade and sided with US Customs and Border Protection. The controversy revolved around Halloween and Christmas earrings with the following motiffs: a Santa Claus; a snowman decorated with holly, wearing a top hat and holding a snowball; a teddy bear dressed in red and white Santa outfit and holding a present; red, green, gold bells with/or without red or green bows; a ghost; a jack-o-lantern; a Frankenstein monster; and a witch. The proper classification of these trinkets, according to the Court of Appeals for the Federal Circuit, is "imitation jewelry" under heading 7117 of the HTSUS, not "[f]estive ⋯ articles" under heading 9505.

Rubie's Costume Company v. US - While deciding the classification of Halloween merchandise, this case laid down an important rule with a much broader affect. The Court of Appeals for the Federal Circuit again slapped down the Court of International Trade and the Importer in favor of US Customs and Border Protection. The importer claimed that courts should give no deference to tariff classifications from CBP. Not so fast, said the Federal Circuit Court of Appeals. CBP may not be the final word on classification, but courts must pay attention and be guided to some degree by the agency's expertise -- sometimes. The level of deference courts give to CBP's classification decisions depends on how well CBP did its job, i.e., "The weight of such a judgment in a particular case will depend upon the thoroughness evident in its consideration, the validity of its reasoning, its consistency with earlier and later pronouncements, and all those factors which give power to persuade, if lacking power to control." In this case, the Court of Appeals for the Federal Circuit found that it should defer substantially to CBP's classification ruling. Thus, court concluded that children's costumes of "Witch of the Webs", "Abdul Sheik of Arabia," "Pirate Boy," "Witch," and "Cute and Cuddly Clown" are properly classified as "festive articles" and not "wearing apparel," an obvious outcome if you are parent.

W o u l d H o u d i n i N e e d A D e e r

Harry Houdini died on Halloween. You know him as the greatest magician ever, but did you also know that he was an immigrant? Born Ehrich Weiss in 1874 in Budapest, Hungary (not Appleton, Wisconsin as he claimed), he and his family moved to the US when he was four and he later became a US citizen.

Did you also know that he was an inventor? His acumen with technology was widely regarded during his lifetime. He borrowed some of his famous escape tricks from others, but, as it is the mother of invention, necessity required him to design the technology for his elaborate illusions.

Companies today routinely bring in foreign technical experts and engineers to supplement their US workforce. Relying on immigrants can be tricky, however. Not only is there a bureaucratic morass with visas and naturalization, but US export laws may also be implicated. Apparently in disregard to the magician's credo, Houdini revealed technical secrets of some of his

tricks. Sharing technology with a foreign national today may have hidden risks. Depending of the technology that is involved and the nationality of person to whom the technology is being shown, the Deemed Export Rule may require a company to first apply for and receive an export license from the US Government.

FOR IMMEDIATE RELEASE
Thursday, October 2, 2014

U.S. Department of Justice
PRESS RELEASE

Foreign Subsidiary of Texas Oil Firm Pleads Guilty to Illegally Exporting Drilling Equipment to Syria

John P. Carlin, Assistant Attorney General for National Security, Ronald C. Machen Jr., U.S. Attorney for the District of Columbia, and Eric L. Hirschhorn, U.S. Department of Commerce Under Secretary for Industry and Security announced today that Robbins & Myers Belgium S.A., a wholly-owned subsidiary of Robbins & Myers Inc., pleaded guilty today to four counts of violating the International Emergency Economic Powers Act and the Export Administration Regulations.

The guilty plea stemmed from actions by Robbins & Myers Belgium that, in 2006, caused four illegal exports, reexports and/or transshipments of stators-important components of oil extraction equipment-that had made from steel that had been milled in the United States to a customer operating oil fields in Syria.

As part of its plea agreement Robbins & Myers Belgium agreed to pay a total of $1 million in criminal fines ($250,000 for each violation) and to serve a term of corporate probation. The gross proceeds received by Robbins & Myers Belgium for these four illegal exports was $31,716. As part of its plea agreement, Robbins & Myers Belgium has forfeited the entire $31,716 to the government. Robbins & Myers Belgium has also entered into a civil settlement with the Department of Commerce requiring the company to pay $600,000 in civil penalties.

Robbins & Myers Belgium entered the guilty plea this afternoon and was sentenced this afternoon in accordance with the terms of the plea agreement by the Honorable Judge Beryl A. Howell in U.S. District Court for the District of Columbia.

"This case shows that the United States will vigorously enforce its export laws against companies doing business with Syria, a state-sponsor of terrorism and home to one of the most brutal regimes on earth," said U.S. Attorney Machen. "The Department of Justice will hit companies that do business with Syria where it hurts most: the bottom line. This company will pay fines, penalties, and forfeitures more than 50 times greater than the proceeds of its sales."

"The significant civil and criminal penalties in this case show our resolve to pursue and prosecute those who flout our export control laws," said Under Secretary of Commerce Hirschhorn. "We will continue to work in concert with our partner agencies to ensure that U.S. technology stays out of the wrong hands."

According to court documents, in or about May 2006 an internal auditor with Robbins & Myers Inc. (the U.S. parent company of Robbins & Myers Belgium which was acquired by National Oilwell Varco in 2013) discovered that the company's Belgian subsidiary had shipped stators made from U.S.-origin steel to a customer in Syria. The internal auditor informed senior management at Robbins & Myers Inc. of the shipments; management then confirmed that those shipments had occurred and that they were likely in violation of U.S. law which prohibited trade in U.S.-origin goods with Syria. Although the U.S.-based parent directed Robbins & Myers Belgium to stop such shipments, the subsidiary continued to make shipments of stators to Syria between August 2006 and October 2006. Following those illegal shipments, employees of the Belgian subsidiary attempted to hide documents related to those shipments from the government's investigators.

In announcing the guilty plea and sentencing, U.S. Attorney Machen and Under Secretary Hirschhorn commended Special Agents Richard Jereski and Joseph Bankins, who worked under the direction of Special Agent in Charge Nasir Khan, as well as Attorney Advisor R. Elizabeth Abraham of the Department of Commerce's Bureau of Industry and Security. They also thanked Special Assistant U.S. Attorney John W. Borchert and the Counterespionage Section of the Justice Department's National Security Division for their roles in prosecuting this matter.

For Immediate Release

Tuesday, August 19, 2014

U.S. Department of Justice
PRESS RELEASE

Samsung Electronics America Agrees to Pay $2.3 Million to Resolve False Claims Act Allegations

Samsung Electronics America Inc. (Samsung) has agreed to pay $2.3 million to resolve allegations that it caused the submission of false claims for products sold on General Service Administration (GSA) Multiple Award Schedule (MAS) contracts in violation of the Trade Agreements Act of 1979 (TAA), the Justice Department announced today. Samsung is an electronics distributor and marketer headquartered in Ridgefield Park, New Jersey.

"The Department of Justice is committed to protecting public funds and guarding against abuse of federal procurement programs," said Assistant Attorney General Stuart F. Delery for the Justice Department's Civil Division. "This settlement upholds important trade priorities by ensuring that the United States only uses its buying power to purchase from countries that trade fairly with us."

MAS contracts are contracts awarded by GSA to multiple companies supplying comparable products and services. Once GSA negotiates and awards the contract, any federal agency may purchase under it. Like many other federal procurement contracts, GSA MAS contracts require the vendor to certify that all products it offers for sale comply with the TAA. The TAA generally requires the United States to purchase products made in the United States, or another designated country with which the United States has a trade agreement.

Samsung has authorized resellers who hold GSA MAS contracts. Samsung certifies to the authorized resellers that Samsung will provide TAA compliant products and the resellers in turn list those products on the resellers' GSA MAS contracts. The settlement resolves allegations that, from January 2005 through August 2013, Samsung caused resellers of its products to sell items on their GSA MAS contracts in violation of the TAA by knowingly providing inaccurate information to the resellers regarding the country of origin of the goods. The United States alleges that Samsung represented to the resellers, who in turn represented to federal agencies, that the specified products were made in TAA designated countries, generally Korea or Mexico, when the specified products were in fact manufactured in China, which is not a TAA designated country.

"It is unacceptable to sell unauthorized foreign electronics to the United States," said GSA Acting Inspector General Robert C. Erickson. "We expect all companies doing business with the federal government to comply with contracting laws."

The allegations resolved by the settlement were originally brought in a lawsuit filed by Robert Simmons, a former Samsung employee, under the False Claims Act's whistleblower provisions, which permit private parties to sue for false claims on behalf of the United States and to share in any recovery. Mr. Simmons' share of the settlement has not yet been determined.

The investigation and settlement were the result of a coordinated effort among the U.S. Attorney's Office for the District of Maryland, the Commercial Litigation Branch of the Justice Department's Civil Division and the GSA's Office of Inspector General.

The case is United States ex rel. Simmons v. Samsung Electronics America, Inc. et al., No. AW-11-2971 (D. Md.). The claims resolved by the settlement are allegations only and there has been no determination of liability.

OCTOBER 1, 2014
TRENTON, NJ
ICE

Former owner of New Jersey defense contractors charged with mail fraud, violating arms export controls

TRENTON, N.J. - The former owner of two New Jersey defense contracting businesses was charged with mail fraud and violating the Arms Export Control Act

Sept. 15 for allegedly creating U.S. shell companies to fraudulently obtain contracts with the U.S. Department of Defense (DoD), and also for downloading export-restricted military technical documents overseas. The arrest follows an investigation by U.S. Immigration and Customs Enforcement's (ICE) Homeland Security Investigations (HSI) and the U.S. Department of Defense, Defense Criminal Investigative Service Northeast Field Office.

Alper Calik, 38, of Ankara, Turkey, was arrested upon his entry into the United States Sept. 13 and charged with two counts of mail fraud for submitting fraudulent contracts to the DoD claiming to produce items in the United States that were actually manufactured in Turkey. Calik also faces one count of violating the Arms Export Control Act for downloading thousands of military technical drawings while outside the United States without prior approval from the U.S. Department of State.

According to court documents, in November 2009 Calik was the co-owner of Clifmax LLC in Clifton, New Jersey. The company contracted with the DoD to supply defense hardware items and spare parts. In May 2011, Calik started a second company, Tunamann LLC, based at the same address. Both Clifmax and Tunamann were allegedly shell companies created as a U.S. front for manufacturing facilities actually located in Turkey. Calik on numerous occasions falsely claimed to the DoD that Clifmax and Tunamann were U.S.-based companies when neither company ever had manufacturing capabilities in the United States.

In February 2010, Calik submitted a fraudulent bid to the DoD for a contract to provide more than 120 parts used for steering and braking components on U.S. Marine Corps amphibious assault vehicles. Only U.S.-based contractors were eligible to obtain that contract and Clifmax was awarded the contract valued at more than $50,000. Shipping records show the parts were subsequently shipped from Turkey to Clifmax's address in New Jersey and then provided to the DoD in July 2014.

If convicted, Calik faces a maximum penalty of 20 years in federal prison and a fine of $250,000 for mail fraud. The arms export violation carries a maximum penalty of 20 years in prison and a $1 million fine. The office of Newark U.S. Attorney Paul J. Fishman is prosecuting the case for the government.

The charges and allegations contained in the complaint are merely accusations, and the defendant is considered innocent unless and until proven guilty.

U K R A I N E / R U S S I A S A N C T I O N

Our country and much of Europe recently imposed sanctions on Russia for its involvement in Ukraine, but sanctions laws tend to be a perplexing melange of unfocused edicts. Fortunately, our government and the EU provide free online guidance:

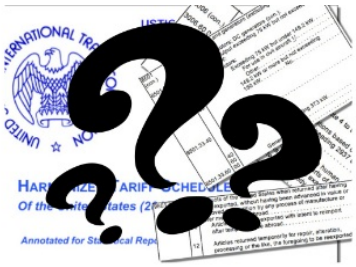
Fact Sheet: Ukraine-Related Sanctions (White House)
Ukraine-related Sanctions (Office of Foreign Assets Control)
Ukraine and Russian Sanctions (US State Dept)
U.S. Commerce Department Expands Export Restrictions on Russia
EU sanctions against Russia over Ukraine crisis (European Union)

Customs Broker Exam Pass

The most recent customs broker exam was October 6, but CBP takes weeks or months to tell exam-takers whether they passed. We held a webinar for exam-takers that same, October 6, to review their answers and to formulate an educated guess as to whether they passed. The consensus naturally determined that most of our students passed, which is not surprising given our historical success rate of around 90%. The national pass rate for everyone that sat for the exam is better than usual, but nowhere approaches the success rate of our course.

Now is a great time to sign up for our course if you are thinking of sitting for the customs broker exam (next one will be given in April 2015). We have a 25% off sale through October 24, plus a bunch of unique and industry-defining benefits. *Ask for a demo and find out for yourself*.

Classification Gettisnogu rYcoeu



Classification of imported and exported merchandise is a labyrinthine and highly expensive descent into an ocean of perplexing regulations, esoteric concepts, contradictory rules, and clashing official edicts.

The good news is that you can outsource your classification projects to us. *Click here for more information*.

Calendar

Best Customs Broker Exam - Year round, 24/7/365. 25% off through October 24, 2014.

Webinar: Focused Assessments: Understanding, Preparing, Surviving, and Thriving Under The New Focused Assessment Program, Monday, October 13, 1 pm Central

Webinar: International Sales Contracts, October 21, Tuesday, 1 pm Central

Webinar: Customs Assists, Monday, November 10, 1 pm Central

Webinar: Customs Value, Monday, December 8, 1 pm Central

Price: Webinars are free for all clients and students of our customs broker exam course. Otherwise, the webinar fee is $99. All webinars are one hour long.

Disclaimer

You will not find any legal advice anywhere in this newsletter, on our website, or in any course or public lesson we offer. Do not rely on this newsletter to decide on a legal course of action. If you would like legal advice, ask your attorney. GRVR Attorneys provide legal advice only to existing clients in a confidential and private setting, not in public (e.g., not in a newsletter). Subscribing to our newsletter does not make you one of our clients. If you would like to hire us, please contact us.

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