

Agenda

I. Ethics

Virtue is a habit, it doesn't arise naturally; it requires training and habitual action -- we keep doing the right thing with the right motivation for the right reasons. We become what we do; we form our moral character through our choices and actions – Aristotle 384 BC – 322 BC

II. Different Levels of Ethics

- A. Personal level
- B. Professional level
- C. Organizational level
- D. State level

III. State of Oregon Ethics Commission


- A. Who is a public official?
- B. ORS 244.040 prohibits ...
- C. \$50 per Vendor per Calendar year rule
- D. Entertainment rule
- E. Food or beverage rule
- F. Examples

IV. City of West Linn's Website

- A. Webpage on Fraud and Ethics Hotline
- B. Webpage on Oregon Ethics Law



Ethics
 Presentation to First Wednesday Group
 January 4, 2012

Aristotle 

Virtue is a habit, it doesn't arise naturally; it requires training and habitual action – that we keep doing the right thing with the right motivation and for the right reasons.

We become what we do; we form our moral character through our choices and actions

Ethics - City of West Linn, Oregon 2

Different Levels of Ethics 

Levels:

- Personal level
- Professional level
- Organizational level
- State level

Ethics - City of West Linn, Oregon 3

Who is a public official?



All public employees ...
are public officials,
meaning that the Oregon Ethics
rules apply to you

ORS 244.010(1) Prohibits ...




... using or attempting to use your position
to obtain a financial benefit (or avoid a
financial cost),
if the benefit would not otherwise be
available but for your position you hold

Some Gifts are Allowed ...




... if the source of a gift has an interest,
public officials (i.e. employees) can only
accept if the aggregate is
less than \$50 in a calendar year

Sources of Further Information 


City's Management & Supervisors
 City's Fraud and Ethics Hotline
 City's Audit Committee
 City Attorney
 Oregon Ethics Commission
<http://www.gspc.state.or.us/>

Ethics - City of West Linn, Oregon 7

Specific Cases and Rulings 

Conflicts of Interest	Case #04S-007
Gifts	Case #10S-003
Food & Travel	Case #03S-009
Personal Financial Gain	Case #02S-029
Prizes	Case #99S-020
Confidential Information	Case #03S-014

Ethics - City of West Linn, Oregon 8

Discussion? 

Presentation to First Wednesday Group
 January 4, 2012

Richard W. Seals, CPA CMA CFM CFE
 Chief Financial Officer
 City of West Linn

Ethics - City of West Linn, Oregon 9

Personal Ethics

Personal ethics is a category of philosophy that determines what an individual believes about morality and right and wrong. This is usually distinguished from business ethics or legal ethics. These branches of ethics come from outside organizations or governments, not the individual's conscience. These branches of ethics occasionally overlap. Personal ethics can affect all areas of life, including family, finances and relationships.

Nine Basic Steps to Personal Ethical Decision Making

Step 1: Practice ethical behavior actively (initiate a personal ethical awareness training program), including definition of personal worldview and review of core ethical values.

The ethical design professional is consistently ethical!

Step 2: Beware of "new ethics" programs - very little of true value is "new"; all of the necessary tools are already at your fingertips

Step 3: Define the ethical problem when it arises - ignoring the problem doesn't make it go away

Step 4: Formulate alternatives - avoid "first impulse" solutions without having extensive ethical awareness training and experience

Step 5: Evaluate the alternatives - are they ethical? am I the sole beneficiary? how would I feel if the roles or circumstances were reversed?

Step 6: Seek additional assistance, as appropriate - previous cases, peers, reliance on personal experience, prayer

Step 7: Choose best ethical alternative - the one that does the most good for all the right reasons

Step 8: Implement the best alternative - no initiative, no results

Step 9: Monitor and assess the outcome - how to improve the next time

ICMA Code of Ethics With Guidelines

PROFESSIONAL
LEVEL

The ICMA Code of Ethics was adopted by the ICMA membership in 1924, and most recently amended by the membership in May 1998. The Guidelines for the Code were adopted by the ICMA Executive Board in 1972, and most recently revised in July 2004.

The mission of ICMA is to create excellence in local governance by developing and fostering professional local government management worldwide. To further this mission, certain principles, as enforced by the Rules of Procedure, shall govern the conduct of every member of ICMA, who shall:

1. Be dedicated to the concepts of effective and democratic local government by responsible elected officials and believe that professional general management is essential to the achievement of this objective.
2. Affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.

Guideline

Advice to Officials of Other Local Governments. When members advise and respond to inquiries from elected or appointed officials of other local governments, they should inform the administrators of those communities.

3. Be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.

Guidelines

Public Confidence. Members should conduct themselves so as to maintain public confidence in their profession, their local government, and in their performance of the public trust.

Impression of Influence. Members should conduct their official and personal affairs in such a manner as to give the clear impression that they cannot be improperly influenced in the performance of their official duties.

Appointment Commitment. Members who accept an appointment to a position should not fail to report for that position. This does not preclude the possibility of a member considering several offers or seeking several positions at the same time, but once a *bona fide* offer of a position has been accepted, that commitment should be honored. Oral acceptance of an employment offer is considered binding unless the employer makes fundamental changes in terms of employment.

Credentials. An application for employment or for ICMA's Voluntary Credentialing Program should be complete and accurate as to all pertinent details of education, experience, and personal history. Members should recognize that both omissions and inaccuracies must be avoided.

Professional Respect. Members seeking a management position should show professional respect for persons formerly holding the position or for others who might be applying for the same position. Professional respect does not preclude honest differences of opinion; it does preclude attacking a person's motives or integrity in order to be appointed to a position.

Reporting Ethics Violations. When becoming aware of a possible violation of the ICMA Code of Ethics, members are encouraged to report the matter to ICMA. In reporting the matter, members may choose to go on record as the complainant or report the matter on a confidential basis.

Confidentiality. Members should not discuss or divulge information with anyone about pending or completed ethics cases, except as specifically authorized by the Rules of Procedure for Enforcement of the Code of Ethics.

Seeking Employment. Members should not seek employment for a position having an incumbent administrator who has not resigned or been officially informed that his or her services are to be terminated.

4. Recognize that the chief function of local government at all times is to serve the best interests of all of the people.

Guideline

Length of Service. A minimum of two years generally is considered necessary in order to render a professional service to the local government. A short tenure should be the exception rather than a recurring experience. However, under special circumstances, it may be in the best interests of the local government and the member to separate in a shorter time. Examples of such circumstances would include refusal of the appointing authority to honor commitments concerning conditions of

POLICY 3. ETHICS

Policy Statement

Employment with the City of West Linn carries a high standard of integrity and trust. These responsibilities include the promotion and protection of public trust and confidence, avoidance of conflicts of interest and appearances of impropriety, as well as careful and informed management of public finances. These responsibilities will guide the conduct of all employees who serve the City.

Conflict of Interest

A. Identifying a Conflict of Interest.

A “conflict of interest” refers to situations in which private interests or personal considerations may compromise an employee’s judgment and his or her responsibility to act in the best interest of the City. It includes using an employee’s position, confidential information, or City time, materials or facilities for private gain or advancement.

A conflict also may occur when an interest benefits any member of an employee’s family, close friends or business associates. For example, a conflict of interest exists if an employee or family member has a financial interest in a City contract or business transaction, and the employee is involved in any way in the City’s decision-making process. For the purposes of this policy, family members include domestic partners and in-laws.

A conflict of interest may arise if an employee accepts gifts, money, discounts or favors, including a benefit to family members, friends or business associates. The City applies the standards of the State of Oregon Government Ethics Commission, as set forth in Oregon Revised Statutes Chapter 244. See www.gspc.state.or.us for more detailed information.

B. Reporting a Conflict of Interest.

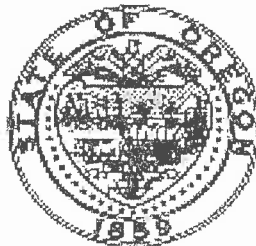
If you believe you may have a conflict of interest in connection with your duties as a City employee, you must report the potential conflict to your Department Director or the Human Resources Director before taking action on behalf of the City.

If you believe in good faith that wrongdoing may have occurred on the part of the City or its representatives (including Council members), you should report this directly to the City Manager. If the report concerns actions by the City Manager, you should report to the Human Resources Director, who will immediately refer the report to the City Attorney.

STATE
LEVEL

OREGON GOVERNMENT ETHICS LAW

A GUIDE FOR PUBLIC OFFICIALS



Oregon Government Ethics Commission
3218 Pringle Rd. SE, Suite 220
Salem, OR 97302-1544
Telephone: 503-378-5105
Fax: 503-373-1456
Web address: www.oregon.gov/ogec

Adopted October 2010

USE OF POSITION OR OFFICE

What are the provisions of law that prohibit a public official from using the position or office held for financial gain?

As defined earlier, public officials become public officials through employment, appointment, election or volunteering. **ORS 244.040(1) prohibits every public official from using or attempting to use the position held as a public official to obtain a financial benefit, if the opportunity for the financial benefit would not otherwise be available but for the position held by the public official.** The financial benefit prohibited can be either an opportunity for gain or to avoid an expense.

Not only is a public official prohibited from using the position as a public official to receive certain financial benefits, but the public official is prohibited from using or attempting to use the position as a public official to obtain financial benefits for a relative or a member of the public official's household. Also prohibited is the use or attempted use of the public official position to obtain financial benefits for a business with which the public official, a relative, or a member of the public official's household is associated.

Public officials often have access to or manage information that is confidential and not available to members of the general public. **ORS 244.040(4) specifically prohibits public officials from attempting to use confidential information** gained because of the position held or by carrying out assigned duties to further the public official's personal gain. **ORS 244.040(5) also prohibits a former public official from attempting to use confidential information for personal gain** if that confidential information was obtained while holding the position as a public official, from which access to the confidential information was obtained.

ORS 244.040(6) also has a single provision to address circumstances created when public officials, who are members of the governing body of a public body, own or are associated with a specific type of business. The type of business is one that may occasionally send a representative of the business who appears before the governing body on behalf of a client for a fee. Public officials who are members of governing bodies and own or are employed by businesses, such as a law, engineering or architectural firm, may encounter circumstances in which this provision may apply. For example, a member of a city council who is an architect has a developer as a client of the architect's business. If the developer has a proposed subdivision to be approved by the city council, the architect may not appear before the city council on behalf of the client developer. Another person representing the client developer on behalf of the architect's business may appear, but not the councilor/architect.

There are a variety of actions that a public official may take or participate in that could constitute the prohibited use or attempted use of the public official position. The use of a position could be voting in a public meeting, placing a signature on a government agency's document, making a recommendation, making a purchase with government agency funds, conducting personal business on a government agency's time or with a government

the decision or vote of each individual public official. That means that any decision to accept or reject the offer of a gift must be made individually by each public official. It also means that there will be some public officials who may accept unlimited gifts from a source and other public officials within the same public body that would have restrictions on gifts from that same source. This is because not all public officials in the same public body have the same authority, responsibilities or duties. Some may vote and make decisions, others may do one but not the other and many will not vote or make decisions, as "decision" is used in legislative or administrative interest.

There are public officials who, because they hold positions specified in ORS 244.050, must file the Annual Verified Statement of Economic Interest (SEI) form with the Commission on April 15 of each year. Some information listed in that form is required when certain financial interests, assets or liabilities, are related to a source with a legislative or administrative interest in the votes or decisions of the public official submitting the form. Refer to the table of contents to find the discussion of the SEI form in this guide.

Any discussion of gifts must begin with the reminder that if the source of the offer of a gift to a public official does not have a legislative or administrative interest in the decisions or votes of the public official, the public official can accept unlimited gifts from that source. [ORS 244.040(2)(f)]

If the source of the offer of a gift to a public official has a legislative or administrative interest in the decisions or votes of the public official, the public official can only accept gifts from that source when the aggregate value of gifts from that source does not exceed \$50 in a calendar year. [ORS 244.025]

While gifts from a source with a legislative or administrative interest in the decisions or votes of a public official have a \$50 limit, there are some gifts that are excluded from the definition of a "gift." If the offer of a gift is excluded from the definition of a "gift," the offer may be accepted by a public official. The value of gifts that are allowed as exclusions does not have to be included when calculating the aggregate value of gifts received from that source in one calendar year. [ORS 244.020(6)(b)]

Sources who offer gifts or other financial benefits to public officials must also be aware of the provisions in ORS Chapter 244. While the specific gift of paid expenses may be allowed by ORS 244.020(6)(b)(F), ORS 244.100(1) requires the source of this gift, if over \$50, to notify the public official in writing of the aggregate value of the paid expenses. There is also a notice requirement in ORS 244.100(2) for the source of an honorarium when the value exceeds \$15. Lobbyists, clients or employers of lobbyist and others who provide gifts or financial benefits to public officials should also familiarize themselves with the provisions in ORS 171.725 through ORS 171.992 and Divisions 5 and 10 of Chapter 199 in the Oregon Administrative Rules. The Commission has published a "Guide to Lobbying in Oregon" that provides a summary of these regulations and rules.

As previously mentioned, there are gifts that are allowed because they are excluded from the definition of a "gift" when offered under specific conditions or when prerequisites are

met. Although some gifts are allowed, it should be remembered that a source may have a notice requirement or there may be reporting requirements for the public official or the source. If you are a public official accepting gifts or a source offering gifts, it is important you become familiar with the requirements that may apply to you.

ORS 244.020(6)(b) provides a description of the **GIFTS THAT ARE ALLOWED** as exclusions to the definition of a "gift":

[NOTE: Not all of these exclusions apply to gifts offered to candidates.]

- Campaign contributions as defined in ORS 260.005. [ORS 244.020(6)(b)(A)]
- Contributions to a legal expense trust fund established under ORS 244.209. [ORS 244.020(6)(b)(G)]
- Gifts from relatives or members of the household of public officials or candidates. [ORS 244.020(6)(b)(B)]
- Anything of economic value received by a public official or candidate, their relatives or members of their household when; [ORS 244.020(6)(b)(O)]

The receiving is part of the usual and customary practice of the person's business, employment, or volunteer position with any legal non-profit or for-profit entity. [ORS 244.020(6)(b)(O)(i)]

The receiving bears no relationship to the person's holding the official position or public office. [ORS 244.020(6)(b)(O)(ii)]

- Unsolicited gifts with a resale value of less than \$25 and in the form of items similar to a token, plaque, trophy and desk or wall mementos. [ORS 244.020(6)(b)(C) and see resale value discussed in OAR199-005-0010]
- Publications, subscriptions or other informational material related to the public official's duties. [ORS 244.020(6)(b)(D)]
- Waivers or discounts for registration fees or materials related to continuing education or to satisfy a professional licensing requirement for a public official or candidate. [ORS 244.020(6)(b)(J)]
- Entertainment for a public official or candidate and their relatives or members of their households when the entertainment is incidental to the main purpose of the event. [ORS 244.020(6)(b)(M) and see OAR 199-005-0001(3) and OAR 199-005-0025(1) for meaning of "incidental"]
- Entertainment for a public official, a relative of the public official or a member of the public official's household when the public official is acting in an official capacity and

representing a governing agency for a ceremonial purpose. [ORS 244.020(6)(b)(N) and see "ceremonial" defined in OAR 199-005-0025(2)]

- Cost of admission or food and beverage consumed by the public official, a member of the public official's household or staff when they are accompanying the public official, who is representing government, state, local or special district, at a reception, meal or meeting held by an organization. [ORS 244.020(6)(b)(E) and see this exception discussed in OAR 199-005-0015]
- Food or beverage consumed by a public official or candidate at a reception where the food and beverage is an incidental part of the reception and there was no admission charged. [ORS 244.020(6)(b)(L) and OAR 199-005-0025(1) also see OAR 199-005-0001(3) and (8)]
- When public officials travel together inside the state to an event bearing a relationship to the office held and the public official appears in an official capacity, a public official may accept the travel related expenses paid by the accompanying public official. [ORS 244.020(6)(b)(K)]
- Payment of reasonable expenses if a public official is scheduled to speak, make a presentation, participate on a panel or represent a government agency at a convention, conference, fact-finding trip or other meeting. The paid expenses for this exception can only be accepted from another government agency, Native American Tribe, an organization to which a public body pays membership dues or not-for-profit organizations that are tax exempt under 501(c)(3). [ORS 244.020(6)(b)(F) and see definition of terms for this exception in OAR 199-005-0020]
- Payment of reasonable food, lodging or travel expenses for a public official, a relative of the public official or a member of the public official's household or staff may be accepted when the public official is representing the government agency or special district at one of the following: [ORS 244.020(6)(b)(H) and see definition of terms for this exception in OAR 199-005-0020]
 - Officially sanctioned trade promotion or fact-finding mission; [ORS 244.020(6)(b)(H)(i)]
 - Officially designated negotiation or economic development activity when receipt has been approved in advance. [ORS 244.020(6)(b)(H)(ii)]

[NOTE: How and who may officially sanction and officially designate these events is addressed in OAR 199-005-0020(2)(b).]

- Payment of reasonable expenses paid to a public school employee for accompanying students on an educational trip. [ORS 244.020(6)(b)(P)]

GIFTS AS AN EXCEPTION TO THE USE OF OFFICE PROHIBITION IN ORS 244.040

Since ORS 244.040 was amended in 2007, the acceptance of gifts that comply with ORS 244.020(6) and ORS 244.025 is excluded from the prohibition on public officials' use or attempted use of an official position to gain financial benefits. If a public official or relative accepts a lawful gift, or a lawful financial benefit that qualifies as an exception to the definition of a gift, ORS 244.040(1) does **not** prohibit the acceptance.

The discussion below is intended to assist public officials in understanding this distinction. There are more focused discussions of gifts starting on page 26 and the use of position or office starting on page 9. It should be understood this section may paraphrase information discussed more comprehensively in those areas of this guide. Also, the application of the gift provisions to candidates is not part of this discussion because, unless the candidate also qualifies as a public official on another basis, candidates are not public officials; therefore, the use of an official position prohibited by ORS 244.040(1) would not apply to a candidate who is not also a public official.

Oregon Government Ethics law does not prohibit public officials from accepting gifts [ORS 244.040(2)(e), (f) and (g)], but it does place on each individual public official the direct and personal responsibility to understand there are circumstances when the aggregate value of gifts may be restricted. Public officials are also prohibited from using or attempting to use a position held by the public official to obtain a prohibited financial benefit. These provisions of Oregon Government Ethics law often converge and require public officials to analyze and determine whether the opportunity to obtain financial benefits represents the use of an official position prohibited by ORS 244.040(1) or a gift addressed with other provisions in ORS Chapter 244 [ORS 244.020(6), ORS 244.025 or ORS 244.040(2)(e),(f) and (g)].

Is it a gift?

Public officials must understand the operative definition of a "gift" when deciding whether a gift may be accepted by a public official or candidate. The following is a paraphrase of the definition taken from ORS 244.020(6)(a):

Gift: "Something of economic value" given to a public official, a relative of the public official or a member of the public official's household for which the recipient either makes no payment or makes payment at a discounted price. The opportunity for the gift is one that is not available to members of the general public, who are not public officials, under the same terms and conditions as those that apply to the gift offered to the public official, the relative or a member of the household.

If something of economic value is received by a public official from the government agency employer or the public body represented by the public official, that financial benefit is not considered a gift, it is a financial benefit addressed by ORS 244.040 and it is either allowed or prohibited.



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Find it here!

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 Phone: 503-656-4261
 Utility Billing: 503-656-4262
 Payments: 800-701-8560

Welcome Audits Budgets Quarterly Reports Bonds Special Topics Fees & Charges Tell Me More...

West Linn Home » Finance Home » Special Topics » Audit Topics » **Fraud and Ethics Hotline**

Fraud and Ethics Hotline



Fraud and Ethics Hotline. Financial accountability is a top priority for the City of West Linn. A Fraud and Ethics Hotline enhances awareness regarding the prevention and detection of fraud, waste, or other abusive or unethical activities. If you suspect fraud, waste, or abuse of city government resources, we want to hear from you!

The City is committed to protecting your anonymity and your identity will remain confidential. In this spirit, we have contracted with a confidential 3rd party company – EthicsPoint – that specializes in hotlines of this nature. They will professionally and confidentially receive your information and guide you through the process.

Please contact the toll-free phone below and leave any information you wish that you would consider helpful, or send a confidential web-report directly from your personal computer. To learn about EthicsPoint's hotline service, see <http://www.ethicspoint.com/products-services/hotline/>

What to Report?

This reporting avenue is intended to report indications or suspicions of fraud; misuse of resources by City employees, vendors, or contractors; and suspected violations of City policy. Here are some examples of reportable offenses:

- Theft of City resources
- Conflicts of interest
- Fictitious claims
- Misuse of City property
- Ethical violations
- Embezzlement of finances
- Bribes, kickbacks
- Abuse of work hours
- Inappropriate use of City credit cards
- City policy violations

The City encourages employees and citizens alike to contact this hotline number and report any suspected discrepancy or misappropriation of resources. To file a report, visit https://secure.ethicspoint.com/domain/en/default_reporter.asp or call 866-ETHICS-P (866-384-4277)

OTHER FRAUD AND/OR ABUSE INFORMATION:

Below is a 3 page brief issued by the AICPA regarding fraud in Government which specifically addresses internal control systems and a \$2 million fraud perpetrated against the State of West Virginia.

Supporting Documents

[Government Fraud Brief from the AICPA](#)

Web Links

- [Members of the Audit Committee](#)
- [Oregon Ethics Law](#)

Audit Topics

- [Audit Committee](#)
- [Fraud Hotline](#)
- [Oregon Ethics Law](#)
- [RFP Information](#)
- [City Finances \(Apr11\)](#)
- [City Finances \(Jul10\)](#)
- [Update on Elma M \(Jan10\)](#)
- [Press release - restitution payment](#)
- [Embezzlement Update \(May09\)](#)
- [Embezzlement \(May06\)](#)

WEBPAGE
HOTLINE





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Oregon Ethics Law



The mission of the Oregon Government Ethics Commission is to fairly and impartially administer the regulatory provisions of ORS Chapter 244, Oregon Government Ethic law; ORS 171.725 to 171.785 and 171.992, Lobby Regulation and Oregon Public Meetings law; ORS 192.660, efficiently, expediently and with the highest possible emphasis on customer service for complainants, respondents and the general public of Oregon.

The Oregon Government Ethics Commission (OGEC), established by vote of the people in 1974, is a seven-member citizen commission charged with enforcing government ethic laws. Oregon government ethic laws prohibit public officials from using office for financial gain, and require public disclosure of economic conflict of interest. The OGEC also enforces state laws which require lobbyists and the entities they represent to register and periodically report their expenditures. The third area of OGEC jurisdiction is the executive session provisions of public meetings law.

For more information: http://www.gspc.state.or.us/

Audit Topics

- Audit Committee
Fraud Hotline
Oregon Ethics Law
RFP Information
City Finances (Apr11)
City Finances (Jul10)
Update on Elma M (Jan10)
Press release - restitution payment
Embezzlement Update (May09)
Embezzlement (May06)

WEBPAGE ETHICS

Supporting Documents

- Things Public Officials Should Know About New Ethic Laws in Oregon
Political Participation Guidelines for Public Employees
Ethics Law Guide for Public Officials in Oregon
Helpful Info from the Oregon Ethics Commission

Web Links

- Members of the Audit Committee
Fraud and Ethics Hotline

Residents

- Elections
Just for Kids
Just for Residents
Just for Seniors
Neighborhoods
Sustainability
Volunteer Opportunities

Business

- Bids and RFPs
Business Forms, Permits, and Applications
Chamber of Commerce
Historic Willamette: A Main Street Community
Just for Business Owners
Sustainability

Popular Links

- Agendas/Minutes
Calendar
Forms
Jobs
Land Use
Library
Maps
Parks & Recreation

Online Services

- Email Notifications
Forms, Permits, & Applications
Interactive Online Maps
Key City Documents
Library Catalog
Pay Your Court Ticket
Pay Your Utility Bill
RSS Feeds
Recreation Registration
Register your Business Online

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West Linn City Hall | 22500 Salamo Road | West Linn, OR 97068 | 503-657-0331

Site designed by aHa Consulting

From: OvernightPrints.com [overnightprints@email.overnightprints.com]
Sent: Friday, December 02, 2011 5:38 AM
To: Seals, Richard
Subject: Free \$25 Gift Certificate to Your Favorite Restaurants - Have Dinner on Us!

Free \$25 gift certificate with qualifying purchase. Offer ends December 31, 2011. Use Code: RCGC



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