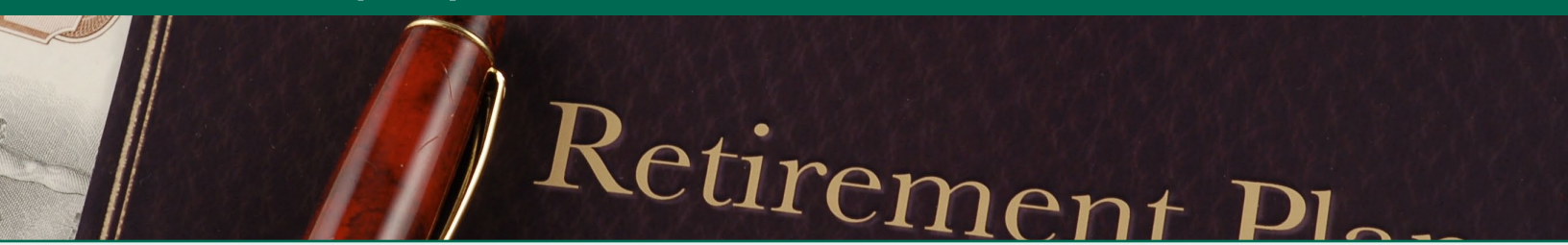


Employee Benefits & ERISA **OVERVIEW**



About Kegler Brown's Employee Benefits & ERISA Practice Area

Our employee benefits attorneys assist clients on a vast array of employee benefits matters. We work with our clients in plan design and compliance of retirement plans, health and welfare plans and non-qualified plans. Because we work so closely with our clients in plan design and implementation, our employee benefits attorneys have significant experience with the federal regulatory agencies that oversee such plans, including the Department of Labor ("DOL"), the Internal Revenue Service ("IRS") and the Pension Benefit Guaranty Corporation ("PBGC"). We also assist our clients with day-to-day plan operation and administration, such as reviewing qualified domestic relations orders ("QDRO"), responding to plan distribution inquiries, and assisting with benefit claims and appeals matters.

Our employee benefits attorneys assist with employee benefits issues that arise in complex corporate transactions. Our team also works extensively with senior-level executives in developing and structuring executive compensation arrangements. Combining our employee benefits attorneys' expertise with our business and labor and employment litigators, we are able to strategize and address procedural and substantive issues that give us a competitive advantage in ERISA and employee benefits litigation.

Clients

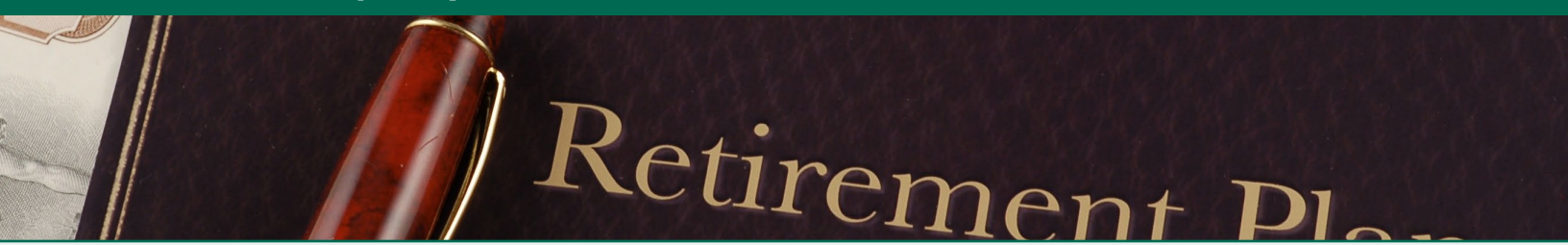
Our clients include closely-held companies, middle-market companies, third party administrators and financial institutions. We also assist and work extensively with investment managers, third party administrators, banks and other service providers in connection with their business activities that involve both ours and their benefit plan clients.

Services

At Kegler, Brown, Hill & Ritter, we have developed a wide range of experience related to employee benefits. This experience has allowed us to fully serve the diverse needs of our clients, through:

- Qualified Plans
- ESOPs, KSOPs, and defined benefit plans
- Non-Qualified Plans
- Health and Welfare Plans
- ERISA Litigation

Employee Benefits & ERISA OVERVIEW



What We Do

Kegler, Brown, Hill & Ritter's employee benefits practice provides experience in:

- Qualified Plans (ERISA)
 - Defined Benefit Plans
 - Defined Contribution Plans
 - 403(b) Plans
 - Profit Sharing Plans
 - 401(k) Plans
 - Money Purchase Plans
 - ESOPs
 - Welfare and Health Benefits
 - ERISA Litigation
 - Administration & Compliance
- Non-Qualified Plans
 - Executive Compensation
 - Section 409A Compliance
 - Deferred Compensation
 - Stock Options
 - Phantom Stock
 - Synthetic Equity
 - Top Hat Plans
- Merger/Acquisition Applications
 - Due Diligence Compliance and Plan Liability Issues
 - Plan Merger and Termination
 - Representations and Warranties Negotiation

Our Team

Practice Area Chair: Tom Sigmund, *Director*

- Ralph Breitfeller, *Of Counsel*
- Loriann E. Fuhrer, *Director*
- Eric D. Duffee, *Associate*
- Tim Jochim, *Director*
- Paul D. Ritter, Jr., *Director*
- Kristine Madzia, *Paralegal*