

**THOMPSON
HINE**

Employee Benefits & Executive Compensation Services





About The Group

In today's fast-paced legal environment, employee benefits and executive compensation programs demand vigilant scrutiny and attention. Our Employee Benefits & Executive Compensation practice group has focused on employee benefits and executive compensation matters for decades, and our firm has continued to grow this practice in order to meet our clients' needs. Today, we have more than 24 lawyers who are dedicated to helping our clients design and implement progressive programs that take advantage of the latest benefits-related laws.

Our size and experience allow us to assist our clients in achieving their goals and solving their problems. Our client base is diverse in size, geography and industry; therefore, we are in a strong position to share best practices, as well as creative and innovative solutions, with our clients. Further, our extensive experience with federal agencies and our many relationships with key government officials provide clients with helpful and insightful guidance.

D e d i c a t e d to helping our
clients design & implement
progressive programs...



We Work for Our Clients

The business need for knowledgeable and experienced benefits and executive compensation counsel continues to grow. The laws and regulations governing employee benefits and executive compensation programs have never been so extensive or complex—and, if history is any guide, they will become even more so. Employers need the means to master these laws and regulations because the plans, programs and arrangements they govern are in the core interests of most business enterprises. We stay abreast of changes in the law, and we help clients anticipate possible future changes to help them take full advantage of current opportunities and avoid potential pitfalls.

Our Employee Benefits & Executive Compensation lawyers know the law, but we also know our clients' businesses and how the practical application of the law serves those businesses. In fact, many of our lawyers have come from the corporate and financial fields, and they merge their past experience with their legal knowledge to assist clients in solving their problems.

Our lawyers work hard to understand our clients' business needs, compensation philosophy and financial constraints. We do not try to sell prepackaged "tax strategies," products or programs. We have no vested interest in any particular course of action; rather, we listen to our clients' objectives and work with them to design and implement programs that are tailored to their needs. Whatever direction our clients follow in the employee benefits field, we work to help clients make sure they are in full compliance with applicable laws and regulations.





Representative Services

Our Employee Benefits & Executive Compensation practice is comprehensive. In addition to traditional services related to various types of retirement, welfare and executive benefit programs, we provide many other services, including those related to the following:

- Creation, maintenance and termination of tax-qualified retirement plans, including 401(k) and pension plans
- Benefits and executive compensation issues in corporate transactions, including divestitures, acquisitions, mergers, tender offers and bankruptcy proceedings
- Executive compensation and incentive programs, including individual arrangements for taxable and tax-exempt organizations
- ERISA litigation
- Stock option plans, stock appreciation rights, phantom stock arrangements and other equity-based incentive compensation arrangements
- Health care cost containment options and implementation, including implementation of managed care procedures and negotiations with Health Maintenance Organizations (HMOs) and network providers
- Change in control issues pertaining to executive retention, including golden parachutes, golden handcuff arrangements and other change in control compensation and severance arrangements
- Retirement plan documents that have been pre-approved by the IRS under its volume submitter and prototype programs
- Employee stock ownership plans (ESOPs), including S corporation ESOPs, the use of ESOPs in leveraged buyouts and as anti-takeover devices, and the representation of parties in ESOP loan transactions
- Cash balance and pension equity plans
- Financial institution representation as it relates to their role as trustee to employee benefit plans, including ESOPs
- Union negotiated multiemployer pension plans, withdrawal liability issues and jointly administered single employer pension plans
- Plan terminations and the reversion of pension plan assets

S h a r e creative &
innovative *s o l u t i o n s*
with our clients...



- Supplemental retirement and other non-qualified deferred compensation plans, including funding arrangements through insurance products and trusts for taxable and tax-exempt companies
- Non-employee director and consultant compensation arrangements
- Funded and unfunded health and welfare plans, including individual and group life insurance programs, self-funded and insured medical benefit plans and dependent care assistance arrangements, and the use of Section 501(c)(9) trusts and Section 125 cafeteria plans and cafeteria-style flexible benefit arrangements
- Retiree medical benefit programs
- Mandated welfare benefits, such as COBRA health care continuation, FMLA and maternity and paternity leaves of absence
- Counseling plan sponsors, plan administrators and plan trustees on ERISA fiduciary standards, reporting and disclosure requirements and ERISA prohibited transactions and trust investments, including company stock
- Investment management and consulting agreements
- Master and common trusts
- Federal and state agency reporting, including to the IRS, Department of Labor, Pension Benefit Guaranty Corporation, and Securities and Exchange Commission
- IRS and Department of Labor audits, including guidance for on-site investigations and written responses to agency positions
- Client representation before the Department of Labor, IRS, Pension Benefit Guaranty Corporation and other federal regulatory agencies
- Early retirement and severance programs
- Voluntary corrective actions under regulatory relief programs
- Individuals' tax considerations pertaining to their employee benefits, including specific tax planning for distributions from plans and the establishment of IRAs

OUR CLIENT SERVICE PLEDGE

What Our Clients Can Expect From Us . . .

1. We will know your business.

We make it our business to understand your business. We will invest our time and resources to develop and maintain knowledge of the dynamics that impact both your industry and your organization. Understanding your business will help us provide better counsel to you.

2. We will plan our engagements with you.

We know that clients differ in their goals, risk tolerance and a variety of other factors that must be taken into consideration before work can begin on any matter. At the beginning of every significant matter, we will work with you to develop a plan to meet your strategic goals. By agreeing on a plan at the beginning—and adjusting it as needed—we will stay focused on what is most important to you.

3. We will manage your work as if we were the client.

We will work with you to manage your costs. We will staff every matter with the right resources, and we will manage the work as if we were the client—delivering the highest quality of service on time and in the most cost-effective manner.

4. We will be available when you need us.

We recognize that you often need to make swift decisions and act quickly. We will be ready to act for you when you need us, and we will make ourselves available wherever and whenever necessary.

5. We will communicate often.

Our goal is that you will never be surprised about developments in anything we are handling. We will provide regular updates on the progress of your matters, including all significant developments and changes to scope, timeline or budget.

6. We will provide the highest-quality counsel.

Above all else, we stand for the highest quality. Our lawyers, paralegals and staff take pride in the work they do. From the boardroom to the courtroom, you can count on Thompson Hine for the highest-quality service.

What Our Clients Can Do To Help . . .

1. We ask you to share your goals.

The more we know about your goals, the better we can manage our services to help you attain them. If your goals change as a matter progresses, we ask that you tell us, so we can adjust our approach to meet your expectations.

2. We want to know your preferences for working with us.

We ask you to tell us your preferred methods of communication, invoice and billing procedures, and anything else that is important to you, so that we can deliver our service the way you want it.

3. We need your feedback.

We want your feedback on our performance so that we can continue to meet and exceed your expectations.

About Thompson Hine

Established in 1911, Thompson Hine is a business law firm dedicated to providing superior client service. The firm has been recognized as one of the Best Corporate Law Firms in America in an annual survey of corporate directors conducted by *Corporate Board Member* magazine. With approximately 400 lawyers in offices in **ATLANTA, CINCINNATI, COLUMBUS, CLEVELAND, DAYTON, NEW YORK** and **WASHINGTON, D.C.**, Thompson Hine serves premier businesses worldwide, including:

AKZO NOBEL INC.

AMERICAN CHEMISTRY COUNCIL, INC.

AMERICAN STEAMSHIP COMPANY

EVERETT DENNISON CORPORATION

BUCKEYE POWER, INC.

CENTRAL GULF LINES, INC.

CENTRAL HUDSON GAS &

ELECTRIC CORPORATION

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THE DAVEY TREE EXPERT COMPANY

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EXXON MOBIL CORPORATION

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RUBBER COMPANY

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LIMITED BRANDS

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MEADWESTVACO CORPORATION

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WELLPOINT, INC.

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Ranked as a Leading Firm
by Chambers USA • 2003 - 2010



Ranked as a Top 25 Firm for
Client Service • 2008 • 2009 • 2010

For More Information

For more information, send an email to AskUs@ThompsonHine.com or visit our website at www.ThompsonHine.com



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