

*We take a practical
business-oriented
approach to legal
consulting*

BENEFITS LAW GROUP is a law firm with a practice devoted exclusively to employee benefits and executive compensation matters. The firm was founded on the philosophy that quality legal representation requires a solid relationship with clients and recognition that employee benefits matters must be resolved in ways that are legally sound and administratively practical. Our attorneys and staff have had extensive experience in these matters.

Patricia K. Keesler
Managing Shareholder

Patricia K. Keesler is the founder and managing shareholder of Benefits Law Group, P.K. Keesler, P.C. She has more than twenty-five years of experience with the technical and regulatory aspects of employee benefit matters, including qualified retirement plans, governmental plans, health and welfare plans, stock options and other executive compensation issues. She has also worked extensively with clients performing compliance reviews, resolving compliance and fiduciary issues, plan conversions, and assisting with service provider arrangements. Before founding the firm, Patti served as head of the Technical Support Unit for the Atlanta office of William M. Mercer, Inc. providing her with a solid background in the day to day administration of retirement plans.

Patti graduated from Emory University School of Law in 1980 and immediately thereafter worked for the Office of Chief Counsel, Internal Revenue Service in Washington, D.C. until 1984. She was responsible for assisting in writing tax legislation, drafting regulations and preparing Chief Counsel opinions. In particular, she drafted the regulations under the pension withholding rules, the employee leasing rules and the affiliated service group/controlled group rules. After leaving the IRS, she became a participating associate with the law firm of Fulbright & Jaworski in Houston, Texas for the next 5 years, specializing in employee benefits matters.

Patti is a member of the Atlanta, Georgia, Texas, District of Columbia, and American Bar Associations. She is in leadership positions with the Southern Employee Benefits Conference and National Women in Pensions. Patti also speaks frequently on such topics as nonqualified deferred compensation, IRS compliance programs, fiduciary issues and issues unique to government plans.



Terri W. Taylor

Of Counsel

Terri has extensive experience with the drafting and design of tax-qualified 401(k), profit sharing, defined benefit retirement and union plans, as well as issues that arise from the ongoing administration and operation of retirement plans. A significant portion of her practice has involved the benefits issues that arise before and after corporate mergers and acquisitions. In addition, Terri has substantial experience with the fiduciary and prohibited transaction aspects of the investment of the assets of ERISA plans, both from the viewpoint of the employer and the investment provider. In this regard, she has represented numerous banks, institutional trust companies, broker-dealers, investment advisors, mutual fund sponsors and others in the investment industry. Terri also works with clients on their health and welfare plans and HIPAA compliance.

Terri graduated *magna cum laude* from Auburn University in 1989, and from the Vanderbilt University School of Law in 1992.

Susan L. Sherman

Of Counsel

Susan has extensive experience with the preparation and design of tax-qualified retirement plans, including 401(k) and profit sharing plans, defined benefit plans, as well as the analysis of issues relating to controlled groups of corporations, affiliated service groups and QSLOBs. Susan's practice emphasizes the preparation and review of Qualified Domestic Relations Orders for both corporate and individual clients, as well as assisting domestic relations attorneys with respect to the division of retirement assets. Susan's background also includes nonqualified plans, executive compensation arrangements, welfare benefit plans and compliance issues with respect to these types of plans.

Susan graduated *cum laude* from the University of Georgia where she received her B.B.A. and was a member of Phi Kappa Phi. Susan graduated with honors from the University of Georgia School of Law and was the Executive Articles Editor for the *Georgia Law Review*.



Jack M. Martin

Of Counsel

Mike has an extensive background in federal income tax law, tax planning and tax consulting services. Mike's practice focuses on the preparation of Qualified Domestic Relations Orders for individuals. Mike also advises family law attorneys with respect to the division of retirement assets in divorce proceedings. In addition to his law practice experience, Mike also has extensive private sector experience in the implementation and compliance of retirement and health and welfare plans.

Mike received his J.D. degree from Emory University School of Law in 1974 and his LL.M. (Taxation) from New York University in 1975.



SELECTED CLIENT REFERENCE LIST

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QUALIFIED DOMESTIC RELATIONS ORDERS

In addition to practicing traditional employee benefits law, Benefits Law Group also provides total QDRO management services for qualified plans and employer-sponsors. We develop QDRO procedures, draft manuals and work with clients to develop model QDROs and model response letters for each of their plans. In addition, we administer QDROs from initial notification of a pending order through final approval, providing legal review and preparing response letters. The administration of QDROs is often a complex and litigious task. Benefits Law Group's QDRO services alleviate our clients' administrative burdens and potential liability. Benefits Law Group also prepares QDROs for individuals in connection with a divorce, as well as advising family law counsel with respect to the division of retirement assets in divorce proceedings.

ADMINISTRATIVE DOCUMENT DESIGN

Streamline and expedite the processing of DROs by

- Creating QDRO procedures
- Designing model QDROs
- Developing model language for response letters

QDRO MANAGEMENT

Ensure compliance with the law and consistent application of plan terms by

- Providing legal review of DRO to determine qualified status
- Coordinating individual tracking of each DRO or initial notification of a pending DRO
- Preparing written response to parties regarding qualification of DROs
- Responding to all written inquiries relating to DRO
- Advising plan sponsor of the final qualified status and terms of QDRO

QDRO CONSULTING

Satisfy fiduciary obligations and reduce exposure to litigation by

- Interpreting plan terms as they relate to QDROs
- Providing guidance for special participant/alternate payee circumstances
- Assisting in determination of amounts to be awarded to alternate payees
- Communicating with employees, alternate payees and their counsel

