

Alson R. Martin
Shook, Hardy & Bacon L.L.P.

CAREER HIGHLIGHTS

Al Martin is a partner and has been a member of the Executive Committee and Co-Chair of the Business & Regulatory Division of Shook, Hardy & Bacon L.L.P., an international law firm with 10 offices and 600 attorneys.

Al is listed in The Best Lawyers in America, Guide to Leading U.S. Tax Lawyers, The National Registry of Who's Who. He is a Fellow in both the American College of Tax Counsel and American College of Employee Benefits Counsel. He is a recognized national authority in the fields of taxation, business law, and retirement plans, including Employee Stock Ownership Plans, and has been a member of The ESOP Association Administration Advisory Committee as well as speaker at its national meetings in Washington, D.C. and Las Vegas. He is also Technical Editor, The 401(k) Advisor, a monthly newsletter.

He is also author of the book Limited Liability Companies and Partnerships (2d ed 2001) and co-author of the book Kansas Corporation Law & Practice (Including Tax Aspects) (3d ed. 1992). In addition, he has authored articles on ESOPs including "Converting Former Employee ESOP Accounts to Non-Stock Investments," 91 Journal of Taxation No. 5 at p. 299 (November 1999), reprinted in 12 Journal of Employee Ownership Law & Finance No. 1, p. 45 (2000), and "Rulings on Sales Proceeds May Create Serious Obstacle for ESOP Fiduciaries," Journal of Taxation of Employee Benefits, Jan./Feb. 1995, reprinted in Journal of Employee Stock Ownership, Law & Finance, No. 1, at p. 129.

Additionally, he has also written many articles in various other publications on employee benefits, including *University of Kansas Law Review*, *Journal of Pension Planning*, *Digest of Tax Articles*, *Journal of the Kansas Bar Association*, *The Practical Accountant Magazine*, *Tax Management*, *Compensation Planning Journal*, *ALI-ABA Course Materials and Journal Taxation of Employee Benefits*. Al has also spoken to many organizations, including the national meeting of American Bar Association Tax Section; the national ESOP Association Annual Convention; Southern Federal Tax Conference; Notre Dame Estate Planning Symposium; Ohio Pension Conference; the Alabama, Georgia Federal, Kansas and Missouri Tax Conferences and the ALI-ABA Programs Estate Planning for the Family Business, Sophisticated Estate Planning, and Representing the Professional and Closely Held Business, an annual program for which he is also co-chair.

REPRESENTATIVE EXPERIENCE

ERISA Plans & Executive Compensation: Represents over 450 qualified retirement plan sponsors. Practice includes plan design; tax and legal compliance, DOL and IRS audits; and drafting of all types of deferred compensation, retirement and fringe benefit plan documents, including defined benefit, cross tested (new comparability), money purchase, target benefit, cash balance, 401(k), profit sharing and ESOPs as well as cafeteria plans, health plans, deferred compensation plans, stock option programs, phantom stock, VEBAs, and other incentive programs.

Mr. Martin has structured numerous retirement plans ESOP transactions and represented ESOPs, employers, and ESOP fiduciaries. While normally representing business and management, Al was asked to be Co-Counsel by the Houston, Texas firm of Susman & Godfrey for the plaintiffs in an ERISA class action involving the establishment, operation and valuation of employer securities of Burlington Industries' ESOP. The defendants paid the plaintiffs \$27.5 Million in 1996, the largest settlement/verdict to that date in any ESOP case.

EDUCATION

1976 LL.M. (Taxation) New York University School of Law

1971 J.D., *cum laude*, New York University School of Law.

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Root-Tilden Scholar and Law Review Note & Comment Editor.
1968 B.A.University of Kansas (*highest distinction*).
Phi Beta Kappa and Student Body President.