



ALISON MCCALLA PATEL
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BIOGRAPHY

Alison McCalla Patel is an ERISA attorney with extensive experience in a wide range of employee benefits and executive compensation matters for a broad base of clients, including public and private companies and tax-exempt and governmental entities of all sizes. Much of her employee benefits practice is focused on the design, implementation and administration of various forms of retirement and welfare plans, including 401(k) plans, 403(b) plans, 457 plans, profit sharing plans, health plans, and severance plans.

She also devotes a significant amount of her practice to representing clients in the design of executive compensation arrangements, including equity-based compensation alternatives such as stock options and restricted stock, which frequently involves advanced tax matters, including golden parachute payments and 409A compliance matters.

Alison frequently represents clients in dealings with the Internal Revenue Service, including plan audits, governmental reporting, requests for determinations and voluntary compliance programs. In addition, she has extensive experience handling the employee benefit and executive compensation aspects of corporate mergers and acquisitions.

She is a frequent speaker and author on employee benefits topics, including as a guest legal columnist for *The Journal Record* business newspaper and a contributing author to the *Oklahoma Employment Law Letter*.

REPRESENTATIVE EXPERIENCE

- Drafting and implementing qualified plans, welfare plans and non-qualified plans, including plan documents, summary plan descriptions, summary of material modifications, participant communications and benefits summaries
- Drafting and implementation of all types of executive compensation plans and agreements, including stock option plans, restricted stock plans and other equity-based incentive plans, supplemental executive retirement plans, non-qualified deferred compensation plans (and related trusts), employment agreements, and severance/retention agreements
- Analysis of executive compensation plans and arrangements for 409A and 457(f) compliance
- Handled compensation and benefits aspects of mergers and acquisitions, including golden parachute payments, due diligence, drafting and negotiating representations and warranties, plan corrections, and necessary post-closing actions
- Represented numerous clients before the Internal Revenue Service and with plan self-corrections utilizing the Employee Plans Compliance Resolution System (EPCRS)
- Counseling clients regarding compliance with ERISA and Internal Revenue Code provisions

ADMISSIONS

- Oklahoma, 2006

EDUCATION

- J.D., with honors, University of Oklahoma, 2006; Comfort Scholar; *Oklahoma Law Review*; Order of the Coif; Recipient, 7 American Jurisprudence Awards
- B.S., Oklahoma State University, 2003 (Accounting); Top Ten Freshman Woman; President's Leadership Council Scholarship

PROFESSIONAL ORGANIZATIONS AND MEMBERSHIPS

- Oklahoma Bar Association
- SouthWest Benefits Association