



R O B E R T B . S T E V E N S O N<sup>1</sup>  
N A N C Y K E P P E L M A N<sup>1</sup>  
N A N C Y J . S P E Z I A  
T I M O T H Y J . M C G R A W  
A N D R E W W . S T U M P F F<sup>2</sup>  
D E B O R A H W . T H O M P S O N<sup>1</sup>

O F C O U N S E L

N A N C Y H . W E L B E R , P . C .  
A N T H O N Y S . H A R T I I I  
R I C H A R D L . S A N D E R S O N , J R .  
M I C K E Y B A R T L E T T

February 19, 2009

**Stevenson Keppelman Associates** is a unique employee benefits team. A law firm is as good as its attorneys' knowledge and experience. SKA is very good. Our 10 attorneys aggregate more than 250 years of ERISA and benefits experience. That's day-in, day-out benefits, for more than 25 years per person.

We've advised auto manufacturers, hospital systems, insurers and HMO's, governments, Indian tribes, international franchisors, and public and private plan sponsors of all kinds. These clients have presented a complete range of benefits issues, from qualified plans, executive compensation, medical plans and all kinds of welfare plans, VEBA's, merger and acquisitions, fiduciary issues, pension funding problems, PBGC negotiations, bankruptcy and workouts, the whole enchilada. Our firm and individual honors are as good as they get.

That said, SKA's mission is to provide absolutely top-quality benefits advice at below-market fees. We combine service and value via specialization and low overhead structure. We don't have marble conference tables, but our advice is of national quality, and our fees are reasonable relative to even local attorneys.

Some of our clients have been with us for more than three decades. We tend to thoroughly please people. Given our many years in the field, our advice goes beyond "here's the law." It's more like "here's the law, here are your options, here are our recent experiences, here are the audit issues, here are sample documents, and here's a way to achieve your goal."

For more information:

- [www.skalaw.com](http://www.skalaw.com)
- or contact Bob Stevenson: [bob@skalaw.com](mailto:bob@skalaw.com)
- (734) 747-7050

<sup>1</sup>Fellow, American College of Employee Benefits Counsel

<sup>2</sup>Also admitted in New York

A T T O R N E Y S A T L A W  
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## ATTORNEYS

**Bob Stevenson** brings to the table 33 years of benefits law experience. His love of benefits is right up there with his love of lacrosse and skiing. He has been named, by peer review, to every edition of The Best Lawyers in America and was given the highest ranking in benefits law by Chambers USA. He is a charter fellow of the American College of Employee Benefits Counsel.

**Nancy Keppelman** is also a fellow in the American College of Employee Benefits Counsel and brings 27 years of experience to the practice of benefits law. She is listed in The Best Lawyers in America for benefits law and is among four Michigan lawyers given the highest rating in benefits law by Chambers USA.

**Tony Hart** is a CPA and has earned a Masters in Taxation from Wayne State University Law School. He has served as an adjunct professor in Walsh College's Master of Science in Taxation Program. Tony has particular expertise in tax controversies, curing retirement plan errors, and pension funding issues.

**Tim McGraw** was Senior Tax Benefits Counsel at Ford Motor Company before joining SKA in 2006. He is also a CPA and before joining Ford worked in Chicago with McDermott, Will & Emery and Kirkland & Ellis. Tim is very strong in executive compensation and welfare plan issues (including VEBA's.)

**Andrew Stumpff** was formerly a partner of the New York firm Davis Polk & Wardwell, where he focused on employee benefits in mergers and acquisitions, as well as the fiduciary rules in plan investments and other transactions. Prior to that, he served as Assistant Branch Chief in the IRS Office of Chief Counsel's Employee Benefits and Exempt Organizations Division. In addition to his work at SKA, he teaches Employee Benefits and Executive Compensation at the University of Michigan Law School, just a couple blocks from our office.

**Nancy Welber** specializes in the accounting and tax issues pertaining to pensions and employee benefits and in the treatment of employee benefits in estate planning. Nancy is especially adept at distribution issues. Nancy is a fellow of the American College of Trusts and Estates Counsel. She has been named by peer review to the 2001 – 2007 Editions of Best Lawyers in America and was named as a life member of the National Registry of Who's Who.

**Nancy Spezia** has practiced benefits law as an attorney since 1990, and as a legal assistant for two years before that, having attended the prestigious Institute for Employee Benefits Training in Philadelphia. Nancy has specialized in the interplay between employment law and benefits, 403(b) plans, fiduciary issues and governmental plans.

**Deborah Thompson** joined SKA after almost 20 years at Miller Canfield Paddock and Stone PLC where she was a principal and, most recently, Of Counsel. With Bob, she was inducted as a charter fellow of the American College of Employee Benefits Counsel. She was named a Michigan Super Lawyer, Top 50 Women in Michigan for 2006 - 2008, and employee benefits/ERISA for 2006 – 2008. She has served as the chair of the Employee Benefits

Committee of the Michigan State Bar Taxation Section and has been listed in the last ten editions of Best Lawyers in America.

**Michelle “Mickey” Bartlett** worked at SKA, moved in-house with Ford Motor Company from 2000 – 2008, and returned to SKA. At Ford, Mickey had primary responsibility for the U.S. broad-based and executive retirement plans, as well as global governance responsibilities. She has considerable experience with separation programs and corporate transactions (including global divestitures.) Along with Tim, Mickey brings an “in-house” perspective to SKA.

**Dick Sanderson** had primary responsibility for ERISA and other employee benefit matters at three Fortune 500 companies. He is currently involved in large employer group health plans including COBRA, HIPPA, and the negotiation of sophisticated provider agreements.

#### **LEGAL ASSISTANTS**

**Linda Knowles** has worked with Bob Stevenson since 1984 and was trained in employee benefits at the prestigious Institute for Employee Benefits Training in Philadelphia, the Harvard of schools that train employee benefits legal assistants. Linda has particular expertise in all tax-qualification requirements and design options.

**Rebecca Kerr** has an ABA accredited associate’s degree in paralegal studies and is currently attending Madonna University for a bachelor’s degree. Rebecca was instrumental in our 415 update program and handles many plan drafting matters.

#### **QUALITY, EXPERIENCE, VALUE**

If you are "old school" and think you must pay the highest fees in order to get top quality, you may not want to engage SKA. If you think the best benefits work comes from general practice firms, you won't want to work with us.

**If you recognize that ERISA is a specialty best practiced by a team of specialists, we can help you, but only if you don't object to a reasonable fee structure.  
We hope to hear from you.**