



James (Jamie) S. Hutchinson Partner

James S. (Jamie) Hutchinson is Chair of the firm's Partners' Committee, Partner-in-Charge of the New York office, and a member of the firm's Employee Benefits & Executive Compensation Group. Jamie has practiced in the benefits and compensation area since joining Alston & Bird in 1979. He has special expertise involving executive deferred compensation and rabbi trusts, ERISA fiduciary issues, and mergers and spin-offs of pension, 401(k) and other tax-qualified plans. Jamie is serving his second four-year term as a member of the firm's Partners' Committee, and his second term as Chair of the Committee.

James S. Hutchinson

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Services

Employee Benefits & Executive
Compensation
Tax

Education

Vanderbilt University
(J.D., 1979)

St. Lawrence University
(B.A., 1974)

Admitted to Practice

New York
District of Columbia
Georgia

Jamie is a Fellow of the American College of Employee Benefits Counsel, and is listed in *The Best Lawyers in America* (New York). Jamie speaks and writes widely on compensation and benefits issues. He is the author of "Non-Qualified Deferred Compensation Plans and Rabbi Trusts: Selected Compliance, Enforcement and Design Issues," published as part of the BNA *ERISA Compliance and Enforcement Library*, and has made several presentations to national audiences on the subject of Internal Revenue Code Section 409A, most recently (in March 2007) to the Enrolled Actuaries Annual Meeting in Washington, D.C.

Jamie is a member of the New York State Bar Association, the District of Columbia Bar, the State Bar of Georgia and the American Bar Association. Jamie is also a member of the Board of Directors of British American Business, Inc., and a member of the Legislative Committee of the Partnership for New York City.

Jamie received his B.A. from St. Lawrence University in 1974 and his J.D. from Vanderbilt Law School in 1979, where he was executive articles editor of the *Vanderbilt Law Review* and received the Vanderbilt Law Review Medal for outstanding service to the *Law Review*.

Representative Experience

- Along with Alston & Bird partner Philip Cook, Jamie served as designated pension counsel for Delta Air Lines in all employee benefit matters involved in Delta's Chapter 11 bankruptcy proceedings.
 - Creation of a unique "rabbi" trust involving security in the form of a \$50 million warrant to issue employer stock.
 - Advising numerous public company clients in all aspects of benefits and compensation aspects of Code Section 355 spin-offs.
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- Advising a public company's board and pension committee on ERISA investment roles and duties for a \$1 billion pension fund.
 - Merging 14 tax-qualified, defined benefit pension plans covering 20,000 participants into an integrated structure.
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