

Marc S. Schechter
10021 Willow Creek Road, Suite 200
San Diego, California 92131
Telephone: (858)444-2300
mschechter@bsllp.com

EDUCATION

Pepperdine University School of Law, Straus Institute for Dispute Resolution, Mediating the Litigated Case, Malibu, California 2018

Juris Doctorate, California Western School of Law, San Diego, California 1984

Magna Cum Laude

Class Standing - 2/221

Law Review

Head Notes and Comments Editor, 1983-1984

Staff Writer, 1982-1983

B.A., Rowan University, Glassboro, New Jersey 1980

Academic Dean's List

PROFESSIONAL EXPERIENCE

Litigation. Extensive federal court civil litigation experience. Advise, negotiate, and draft litigation documentation involving ERISA/employee benefit plan issues, including fiduciary liability, preemption of various state statutes and early retirement benefits. Available as a mediator or arbitrator in ERISA/employee benefit plan matters.

Tax-Qualified Plans. Design and implement all types of tax-qualified plans. Work includes representation before IRS, DOL, and PBGC. Issues range from discrimination in coverage and benefits to permitted disparity, Section 415 limits, deduction of contributions, merger and spin-off plans, plan termination and taxation of distributions (inclusive of IRA rollover and related issues). Significant experience in the implementation of ESOPs and ESOP transactions.

Executive Compensation. Design and implement equity-based compensation arrangements, including stock option plans, restricted stock, performance share and other performance-based arrangements. Advise regarding federal tax issues applicable to compensation arrangements, including constructive receipt, economic benefit, and Sections 83, 162(m), and 280G. Draft and advise with respect to executive employment contracts, including parachute payments and non-compete provisions. Negotiate executive severance arrangements. Design security arrangements for executive benefits.

Mergers/Acquisitions/Dispositions. Negotiate, advise, and conduct due diligence related to benefit aspects of business mergers, acquisitions and dispositions. Deal with issues related to parachute payments, severance pay, tax-qualified plan mergers and spin-offs, ESOP termination, and executive compensation.

General Business and Transactional Counseling. Serve all types of business entities and provide most types of business counseling and transactional documents. Services include business entity formation, operational issues of all types, merger, reorganization, dissolution, tax planning and

controversy; structuring and documentation of business transactions; business succession and executive compensation planning.

PROFESSIONAL POSITIONS

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| October 1998 to Present | <i>Butterfield Schechter LLP, San Diego, California</i> Attorney/Partner |
| March 1994 to October 1998 | <i>Hinchey, Witte, Wood, Anderson & Hodges, San Diego, California</i> Attorney |
| 1984 to March 1994 | <i>Miller, Ewald, Monson, Hoshaw & Schechter, San Diego, California</i> Attorney/Partner |
| 1982 to 1984 | Law Clerk |

BAR ADMISSIONS

1984, California; 1985, New Jersey and U.S. Tax Court; 1984, U.S. District Court, Southern District of California; U.S. District Court, Central District of California; 1996, U.S. Court of Appeals, Ninth Circuit; 2000, U.S. Court of Appeals, Fifth Circuit; 2001, U.S. Supreme Court; 2009, U.S. District Court, Northern District of California

PROFESSIONAL MEMBERSHIPS

San Diego County Bar Association (Member, Taxation Law Section and Sports and Entertainment Section); State Bar of California; The ESOP Association of America (Member; Former Member, Legislative and Regulatory Advisory Committee); Western Pension and Benefits Conference