

## PRACTICE AREAS

- Employee Benefits & Compensation
- ERISA & Benefits

## EDUCATION

- B.A., Smith College, 1971, cum laude, Phi Beta Kappa
- J.D., Chicago-Kent College of Law, 1993, high honors, Order of the Coif; Executive Articles Editor (1992-93) and Staff (1991-92), Chicago-Kent Law Review

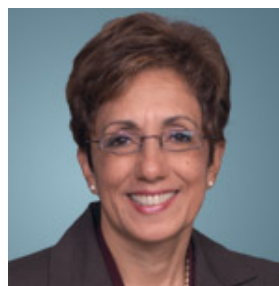
## BAR &amp; COURT ADMISSIONS

- Illinois, 1993
- North Carolina, 2001

## OTHER AREAS OF LAW

- Employee Benefits
- ERISA
- Mergers and acquisitions (employee benefits issues)
- Executive employment agreements
- Severance and RIF programs
- Stock option plans
- Employee stock purchase plans
- HIPAA
- Cafeteria plans, HRAs and HSAs
- Employee benefits for cross-border employees
- Global codes of conduct

## ANA M. FLYNN



## MEMBER

100 North Tryon Street  
Suite 4700  
Charlotte, NC 28202-4003

## CHARLOTTE

TEL: (704) 331-1143  
FAX: (704) 339-5943

[anaflynn@mvalaw.com](mailto:anaflynn@mvalaw.com)

As a benefits attorney, Ana Flynn represents clients in all aspects of employee benefits and executive compensation. She counsels clients regarding the design, administration and compliance of all types of benefit plans, including qualified retirement plans, welfare plans, equity-based compensation plans and non-qualified deferred compensation plans.

She focuses on benefits issues arising from merger and acquisition transactions. She also has worked extensively with benefits programs for employers with global workforces.

Ms. Flynn previously practiced employment and labor law. She also has worked on immigration matters arising in the context of employment and employee benefits. Clients often call upon her combined know-how in the areas of employee benefits and employment law.

## Representative Cases

*Benefits Integration After Acquisition:*

- She recently handled employee benefits matters in the acquisition of a large multi-state company by a manufacturing client. In addition to legal due diligence, Ms. Flynn counseled her client regarding the integration of the newly-acquired employees and benefits plans into the company's existing benefits program. The transition was accomplished on time and without disruption in the delivery of benefits to employees.

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## ANA M. FLYNN

*Separation Agreements:*

- An executive retained Ms. Flynn to negotiate benefits issues in connection with his separation agreement with a large, publicly-traded company. In addition to severance, the agreement involved 409A issues related to various deferred compensation arrangements. She successfully negotiated all matters, in particular, the form and timing of payments to the client for compliance with 409A.

*Governmental Status:*

- She negotiated an IRS private letter ruling that the benefit plans of a non-profit client constituted "governmental plans" exempt from ERISA and other compliance requirements. A public institution had obtained a controlling interest in the client, but the IRS was not initially inclined to accept the relationship between her client and the public institution as sufficient for governmental status. After negotiation and the submission of detailed information, the IRS ruled in favor of Ms. Flynn's client.

*HIPAA Compliance:*

- Since 2005, she has drafted HIPAA documents and implemented HIPAA compliance programs for clients of all types: publicly-traded, private and governmental, with large and small group health plans.

## OF NOTE

- Native Spanish speaker
- CLE Faculty, *Section 125 Cafeteria Plans*, Lorman Education Services, Inc., February 2003 and 2004
- Frequent speaker on HIPAA
- Co-author, "Geissal v. Moore Medical Corporation: The Supreme Court Resolves Dual Coverage Issue," *Benefits Law Journal* (Autumn 1998) and *ISBA Employee Benefits* (April 1999)
- Co-author, "Planning with Split Dollar Life Insurance Plans," *Executive Compensation and Taxation Coordinator* (January 1996)

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## ANA M. FLYNN

- Co-author, "Practitioner to Practitioner: Split Dollar Life Insurance Plans," *Pension and Benefits Week* (December 12, 1995)
- Appointed to the North Carolina State Banking Commission by NC Governor Mike Easley, 2006 to present
- Board of Directors, Legal Services of Southern Piedmont, 2007 - present
- Board of Directors, Charlotte Benefits Forum, 2006-2007
- Board of Directors, Girl Scouts of North America, Hornets' Nest Council, 2006-present
- Member, YMCA Volunteer Diversity Committee, 2005-present

## PROFESSIONAL AFFILIATIONS

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- American Bar Association
- Hispanic National Bar Association
- Mecklenburg County Bar