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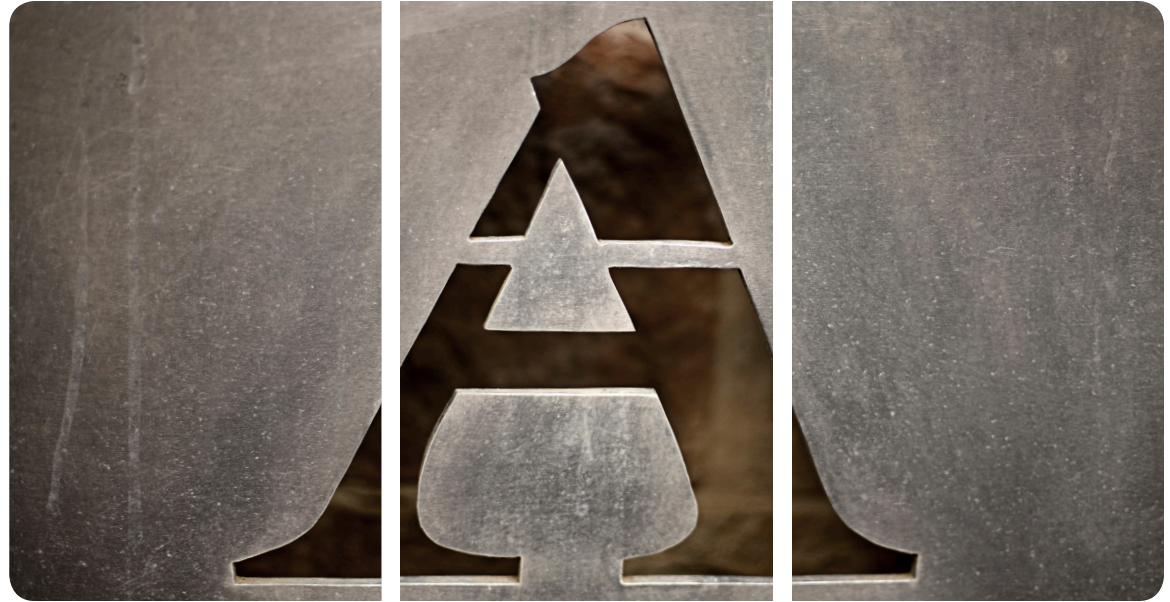
[New to the Firm](#)

BAKER DONELSON A-List

*Staying Connected with
Colleagues Old and New*

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Introducing the A-List

The Baker Donelson A-List is a formal alumni program for our former attorneys and advisors who wish to stay connected with their colleagues and friends. The A-List offers our alumni an impressive professional network, numerous educational and informational opportunities and continued relationships with colleagues.

Since 1888, Baker Donelson has grown to be one of the largest law firms in the country, with more than 650 attorneys and advisors across 19 offices. Those attorneys and advisors – both past and present – helped us become the organization we are today. And, as the Firm grows, it becomes even more important to stay connected to the alumni who played important roles in our development as a leading law firm.

As an attorney or advisor who previously worked for Baker Donelson, please take a moment to connect with us:

- Register as a member of the [Baker Donelson A-List](#) and let us know if you would like to receive timely legal updates for particular industries or practice areas and invitations to upcoming CLE seminars or networking events, as well as community service and pro bono opportunities.
- Join the Baker Donelson A-List [LinkedIn Group](#) to connect with other Baker Donelson alumni, attorneys and advisors.

If you have questions about the Baker Donelson A-List, please contact the chair of Baker Donelson’s Alumni Program, [Claire Cowart Haltom](#).

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Upcoming Events

[Click here](#) for a list of upcoming events at Baker Donelson offices across the southeast.

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Alumni Profile: Joan Lucas, the General Counsel of Mississippi State University



Mississippi State University received national attention on the football field this year. [Amy Champagne](#) recently sat down with Baker Donelson Alum Joan Lucas, the general counsel of Mississippi State University, to talk about Joan's role advising one of the largest universities in the Southeast, what she enjoys most about the job and whether she owns a cowbell.



Tell us a little bit about Mississippi State University and how your position is of importance to its operations.

Mississippi State University is a comprehensive, land-grant university which was created by the Mississippi legislature in 1878. We currently have over 20,000 students, approximately 9,000 employees, and a presence in all of Mississippi's 82 counties. The mission of the university is three-fold: service, research and learning. Our office provides guidance to our university president, Dr. Mark Keenum, the vice presidents, athletic director, deans, department heads and other administrators regarding all aspects of university life. We routinely handle everything from contract negotiations, employment matters and student conduct issues, to NCAA investigations, litigation and external investigations.



How long have you been in this position and what were your prior positions with the organization?

I have been in this position for about four years. Prior to becoming general counsel, I served as assistant general counsel and as interim general counsel.



Following the retirement of your predecessor, you served as interim general counsel before being permanently appointed to the position. Did you face any particular challenges in leading the organization during that time of transition?

Absolutely. When I started as assistant general counsel, there were three full-time attorneys in the office including myself. After being here for only a little over a year, the two senior attorneys both retired when the university offered an early retirement incentive. I then became the interim general counsel and the sole attorney. I had both a great deal to learn quickly and a great deal of work to do by myself.

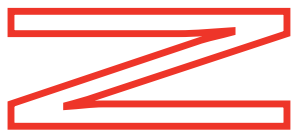


In addition to serving as the university's general counsel, you are also a special assistant attorney general. What does that position entail?

The designation as special assistant attorney general allows me the ability to represent Mississippi State University in court without obtaining additional authority to do so from the attorney general's office.



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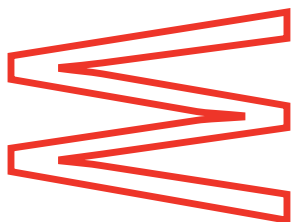
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Alumni Profile, *continued*



What do you enjoy most about your job?

The overall culture of working on a university campus – the energy and enthusiasm of the students; the desire of the employees to truly impact lives whether that is through service, teaching or research; the excitement that comes along with athletics; the variety of speakers, performers and others that you get the opportunity to interact with on campus; even just being able to walk across a beautiful campus on a daily basis – it all combines to create a great place to work.



What is the toughest thing about your current position?

The toughest and perhaps my favorite part of the job is knowing that no matter how long I am here, I will never have a routine week. There is always something new that a student or faculty member does or asks or wants to do. Helping work through these situations can be both challenging and rewarding.



Prior to joining Mississippi State University, was there a particular reason you chose to work for Baker Donelson?

Yes. When I evaluated where to work, I loved the new litigator option at Baker Donelson. Other firms offered positions within a particular department, but Baker Donelson allowed me the opportunity to try different areas of litigation. It was the perfect foundation for me to have coming into an office where every day is different.



Your assistant GC, Brandon Jolly, is also a Firm alum. What is it like working so closely with a former colleague in a non-Firm setting?

It is excellent. At Baker Donelson, I was fortunate to be a part of a number of litigation teams who worked closely together on lawsuits. Brandon and I continue that team approach at MSU. It is excellent to have someone to bounce ideas off of, to collaborate with and, most importantly, to point out to me when I am wrong.



What do you do in your spare time?

I am the mother to two wonderful children, and I spend most of my spare time with them. We live on the far end of Starkville and spend most of our time outdoors riding horses and four-wheelers, or just enjoying the country.



What would you most like to be doing in the proverbial “perfect world” sense?

Fortunately, I am able to help this university daily and to see the positive impact that it makes on the students who attend. If I had more time, though, I would love to do more to advocate for children in need. I am currently praying about and exploring my options to become a foster parent, because there are so many wonderful children who are not fortunate enough to be born into stable families. These children need people fighting for them to help them have some sense of security and stability that I was fortunate to have as a child.

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Alumni Profile, *continued*



What advice do you have for young lawyers starting out?

I would recommend that young lawyers be open to all opportunities that are presented to them. I had no idea what the General Counsel's Office at a university did prior to joining the office, but I am thankful daily that I took the opportunity to learn.



Mississippi State enjoyed national attention on the football field this past season. Has that affected your work for the university?

It has certainly increased our workload. Our office is responsible for the university's trademark and licensing program. Due to the additional attention, we had far more people infringing on our trademarks than ever before and using our players' names and likenesses for profit. We have been fortunate to have one of Baker Donelson's intellectual property attorneys help us with this.



We at the Firm remember you as an enthusiastic fan of your alma mater, Ole Miss. Who were you cheering for during the Egg Bowl this year?

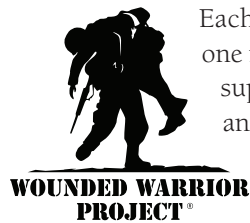
Ha! I love Ole Miss and always will. You can't work with the people that make up the MSU Athletics' Department daily and not cheer for them though. I am honored to get to work with such a great group of administrators, coaches and players, and I cheer for each and every one of them during the Egg Bowl.



Mississippi State fans are known for ringing cowbells at football games. Do you have your own cowbell?

I don't, but my children both have hand-painted bells that they love to ring!

In the Community: Wounded Warrior Project



Each year the Firm adopts one nationwide organization to support through an awareness and fundraising campaign. In

2014, Baker Donelson's employees chose to support the Wounded

Warrior Project, an organization

that serves veterans and service members who incurred a physical or mental injury, illness or wound during their military service on or after September 11, 2001, and their families. It's tagline is "The Greatest Casualty is Being Forgotten." Baker Donelson's employees donated more than \$22,000 to the organization and held dozens of awareness and volunteer events.

Our kickoff event was a special Firm lunch for which Wounded Warrior and *America's Got Talent* contestant Sal Gonzales visited our Nashville office and spoke via videoconference to our offices across the Firm. He was hit by an IED while serving in Iraq and eventually had his leg amputated. He told our attendees that all hope was nearly lost until he became involved with the Wounded Warrior Project. After being connected to all of the resources he needed – medical, mental health, career and more – he is now a successful singer/songwriter living his dream in Nashville, thanks, in part, to organizations and donors like the employees of Baker Donelson.

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In the Community, *continued*



Throughout the year, various fundraisers were held, both inside and outside of the Firm. A Young Lawyers' event in Memphis raised funds for Baker Donelson's efforts for the organization. The Tallahassee office sponsored a local golf tournament benefitting Wounded Warrior Project and entered two teams. In New Orleans, [Steve Griffith](#), [Mimi Koch](#), [Erin Pelleteri](#) and [Kathlyn Perez](#) arranged for 100 percent of the registration fees from the Firm's annual labor and employment seminar to go to the Wounded Warrior Project. Ms. Perez said, "We were able to raise awareness of the mission of Wounded Warrior Project with our clients and other seminar attendees and provide funds for a wonderful cause."

Inside the Firm, our employees worked hard to host fun and engaging events to raise awareness of and funds for the organization, including Veteran's Day lunches, jeans days and even a cutest pet photo contest. One Firm favorite was lemonade stands manned by children of our employees during our annual *Take Your Sons and Daughters to Work Day*. The children learned about corporate philanthropy while helping raise money for the Wounded Warrior Project's mission.

Most recently, a Baker Donelson team including Nashville shareholder [Martha Boyd](#) ran in the Wounded Warrior 8k in Nashville. Just before the run, wounded army veteran Erick Millette wrote the runners a heartfelt, two-page letter. "[Wounded Warrior] let me know I was not alone, not forgotten...they not only impacted my life, they saved my life. How were they able to do that? Because of amazing people like you. Your dedication to this generation of injured service members is helping Wounded Warrior Project honor and empower wounded warriors across this great nation."

Our campaign for the Wounded Warrior Project ends in January 2015, after which employees will begin a campaign for the 2015 organization of the year. But it is clear that the goal of adopting a firm-wide organization each year – to expose employees to organizations and causes in the hopes of building awareness and support beyond our yearlong commitment – was met. A common sentiment we hear is summed up well by one employee in our Jackson office: "This project has stirred up patriotism in my heart and made me more thankful than ever for all those who serve and have served this great nation through our armed forces."

If you would like to give to the Wounded Warrior Project and/or if you would like to nominate a nationwide charitable organization to be considered as a future Baker Donelson organization of the year, please contact BakerCares chair Liz McKee.

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Practice Spotlight: Corporate Inversions and Related Transactions

The past several months have seen a flurry of business activity by and between U.S.-based corporations and foreign competitors. Mergers have been announced between foreign and domestic pharmaceutical companies, drug retailers and fast food restaurants. While multi-billion dollar mergers of iconic brands would generally tend to draw media attention, these transactions have drawn a particular amount of publicity due to their characterization as vehicles for corporate inversions. Broadly speaking, a typical corporate inversion involves a U.S. corporation merging with a foreign entity in a manner that results in the foreign company becoming the parent of the U.S. entity, regardless of whether the U.S. entity's management actually changes or its headquarters is physically relocated. While there are undoubtedly many non-tax reasons for the companies to enter into merger transactions, the tax savings aspect of inversions has drawn the attention (and the ire) of politicians and the media.



U.S. Tax Structure versus Other Developed Nations

In order to more fully understand the tax benefits of corporate inversions, it is important to first understand the current U.S. tax structure.

The U.S. maintains a worldwide system of taxation that subjects all of a U.S. corporation's income to U.S. taxation, notwithstanding that some income was earned overseas. Income earned in a foreign subsidiary is not taxed immediately, however, but is generally taxed when that income is distributed to the U.S. parent corporation. Therefore U.S. corporations often keep foreign earnings in foreign subsidiaries, rather than reinvest it in the U.S. It is worth noting that the U.S. is the only developed country with such a tax system, a fact that has likely led many corporate taxpayers to consider inversions.

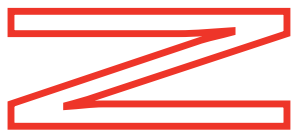


Post-Inversion Transactions

U.S. domiciled corporations that participate in corporate inversion transactions generally realize benefits via two types of transactions pejoratively referred to as "hopscotching" and "earnings stripping." Hopscotching transactions involve earnings of a foreign subsidiary of the U.S. corporation. By avoiding the repatriation of these earnings, U.S. corporations are able to escape U.S. taxation.

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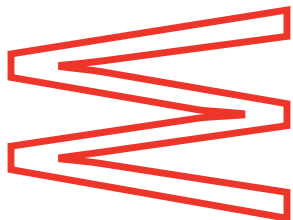
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Practice Spotlight, *continued*



However, once the U.S. taxpayer/parent and the foreign subsidiary both become subsidiaries of another foreign corporation (the foreign inversion partner), the foreign subsidiary can pass its untaxed earnings to the foreign parent which will then “loan” the untaxed earnings to the former U.S. parent. Since loan proceeds are not subject to taxation, the foreign earnings are not taxed in the U.S.

The ability to more fully utilize what are referred to as “earnings stripping transactions” is another likely reason behind some recent inversions. These transactions generally involve the U.S. corporation, in its new subsidiary position, repaying a loan, including those from outside investors that may have been used to fund the inversion, to the foreign parent. Although the repayment of loan principal is not deductible, the deduction of interest payments means that income otherwise subject to a U.S. marginal tax rate of 35 percent is instead only subject to the lower tax rate in the jurisdiction of the foreign parent.

The increase in merger and acquisition activity that could result in corporate inversions has resulted in concern from both sides of the aisle. Some members of Congress have called for increased oversight from the Internal Revenue Service (IRS) and stated that the IRS should be given the authority to review most commonly used earnings stripping transactions (some of which are already subject to intense IRS scrutiny). More recently, Senators Charles Schumer of New York and Richard Durbin of Illinois introduced the “Corporate Inverters Earnings Stripping Reform Act.” Key points from the legislation include (i) a reduction in the permitted net interest expense to 25 percent or less of the subsidiary’s adjusted taxable income (as opposed to 50 percent), (ii) a repeal of the interest expense deduction carry forward that

would effectively limit the taxpayer’s ability to use the deduction in future years, and (iii) the imposition of a requirement that the remaining U.S. subsidiary obtain annual approval from the IRS on the terms of any related party transactions during the ten-year period following an inversion. The Obama administration has also stated its intent to address “inversion loopholes.”

These corporate inversions and related transactions not only can result in tax reductions at the federal level but also have the potential to impact taxes at the state level, since many states compute corporate taxable income based upon federal taxable income.

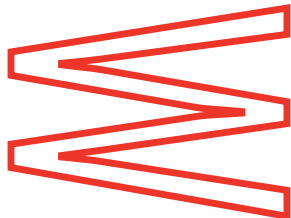


Corporate and Transactional Considerations

In addition to the tax considerations facing U.S. corporations that contemplate inversion transactions, there are a number of corporate and transactional considerations the board and senior management of U.S. corporations must also consider. Initially, the board must consider the corporate law requirements of the new country of domicile, including where board meetings must be held, if senior management will need to migrate to the new country and if the tenets of director liability under the laws of the new jurisdiction are comparable to U.S. federal securities law and state corporate law. In addition, given the regulatory uncertainties surrounding inversion transactions, the board and senior management must determine if the economics, synergies and growth opportunities of a proposed inversion transaction would survive an adverse change in law or regulation.



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Practice Spotlight, *continued*

Finally, the board and senior management must determine the appropriate amount, structure and timing for any break-up fees in a proposed transaction. Several recent inversion deals have terminated since the regulatory changes were recently proposed by the Treasury. Some of these deals involved multi-billion dollar fees that were payable to the target companies as a result of the break-up. Other deals had exceptions to the break-up fees specifically conditioned on changes to the laws and regulations affecting corporate inversions.

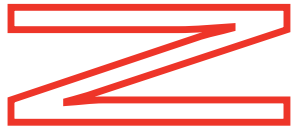
Many political leaders, in both political parties, say that corporate inversions highlight a need for comprehensive tax reform. U.S. companies taking advantage of inversions stand to gain significant benefits, but risk being declared unpatriotic. As Washington weighs the costs and benefits of increasing the penalties on inversions and enacting proposed measures to prevent companies from leaving the U.S., expect inversions to remain a hot topic in 2015.

If you are interested in learning more about tax inversions, please contact a member of our [Tax Group](#).

Alumni Career Moves

Paul Colomb (New Orleans)	Ochsner Health System	Attorney
Marianne H. Combs (Birmingham)	Skadden, Arps, Slate, Meagher & Flom LLP	Associate
Alicia S. Hall (Jackson)	Sessums Dallas, PLLC	Attorney
Dan Huffines (Memphis)	Brookdale Senior Living	Associate General Counsel
Jason M. Meyerpeter (Birmingham)	Kroenke Group	Attorney
Ceejaye S. Peters (Jackson)	W.G. Yates & Sons Construction Company	Assistant General Counsel
Kenny L. Saffles (Knoxville)	United States Attorney's Office	Assistant United States Attorney, Civil Division
Nyka M. Scott (New Orleans)	Southeast Louisiana Flood Protection Authority	Executive Counsel
Brittany R. Stancombe (Birmingham)	Waller	Labor and Employment Attorney
Gretchen Zmitrovich (Jackson)	Mississippi Department of Environmental Quality	Senior Attorney

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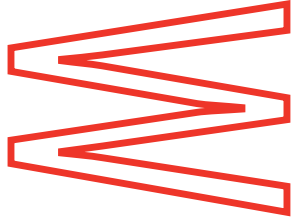
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Alumni Career Moves, *continued*



Stacie S. Winkler (Jackson)

Kindred Healthcare, Inc.

Vice President and Associate
Chief Counsel Hospital Division

Adam Winger
(Birmingham)

American CareSource

General Counsel, Vice President
of Acquisitions

Erin Reeves
(Atlanta)

Griffin Capital Corporation

Associate General Counsel



Recently changed jobs? Have exciting news you want to share?

We'd love to hear what's new in your life.

Send us an email at alumni@bakerdonelson.com.



Looking For An "OnRamp" Back Into Legal Work?

Baker Donelson is among a select group of leading national law firms to participate in the [OnRamp Fellowship](#), an innovative program to provide women lawyers re-entering the legal profession with an opportunity to update their skills and legal contacts through one-year, paid positions with top law firms. The program aims to replenish the talent pipeline in law firms with diverse, high-performing lawyers who have the potential and the desire to advance into leadership roles. To apply for one of the positions Baker Donelson has with the OnRamp Fellowship, [click here](#).

[Click here](#) for details about additional available positions at Baker Donelson and for information about how to apply.

**We're happy to share
your company's open
positions with Baker
Donelson alumni.**

Post them to the [A-List
LinkedIn](#) group and
we'll include them in
the newsletter.



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In the News



Survey Finds General Counsel in Southeastern U.S. View Health Care and Cybersecurity as Growing Legal Concerns for Companies

ALM/Baker Donelson survey finds that one in four Southeastern GCs see these external threats potentially impacting business in coming year

Former U.S. Senator Tom Daschle Joins With Baker Donelson to Form The Daschle Group, A Public Policy Advisory of Baker Donelson



LIFE SCIENCE
tennessee

Life Science Tennessee and Baker Donelson Release Entrepreneurship Report
Life science industry experts weigh in on the most pressing issues for entrepreneurs in Tennessee



Baker Donelson Announces 2014 Diversity Scholarship Program Recipients



Baker Donelson Achieves High Rankings in 2015 U.S. News – Best Lawyers “Best Law Firms” List



Rehabilitated Eagle Released in Honor of Senator Howard H. Baker Jr.

Baker Donelson Adds Prominent Health Care Group in Houston



248 Baker Donelson Attorneys Included in The Best Lawyers in America 2015 Listing



Nancy Scott Degan Assumes Role of Chair of the American Bar Association Section of Litigation



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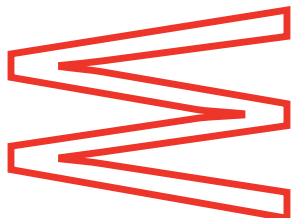
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New to the Firm

Join us in welcoming the newest members of the Baker Donelson family. Below are the attorneys and advisors who have joined the Firm since August 1, 2014.



[Daniel A. Cohen](#)

Business Litigation

Atlanta, GA

[Jason R. Edgecombe](#)

Government Regulatory Actions

Atlanta, GA

[Madeleine G. Kvalheim](#)

Advocacy

Atlanta, GA

[Matthew J. Leonard](#)

Advocacy

Atlanta, GA

[Ross M. Speier](#)

Securities/Corporate Government

Atlanta, GA

[Joe D. Whitley](#)

Government Regulatory Actions

Atlanta, GA

[Katherine L. Cicardo](#)

Advocacy

Baton Rouge, LA

[Eric D. Coleman](#)

Advocacy

Birmingham, AL

[Scott S. Frederick](#)

Real Estate/Finance

Birmingham, AL

[Rachel E. Kelly](#)

Advocacy

Birmingham, AL

[Wendy A. Madden](#)

Labor & Employment

Birmingham, AL

[Jenna S. Stephens](#)

Real Estate/Finance

Birmingham, AL

[John W. Cropp](#)

Corporate/Mergers & Acquisitions

Chattanooga, TN

[Ryan A. Freeman](#)

Advocacy

Chattanooga, TN

[Eve A. Cann](#)

Financial Institutions

Ft. Lauderdale, FL

[Sharee D. Eriks](#)

Financial Institutions

Ft. Lauderdale, FL

[Jennifer L. Gauthier](#)

Financial Institutions

Ft. Lauderdale, FL

[Margaret E. Kepler](#)

Financial Institutions

Ft. Lauderdale, FL

[Spencer D. Leach](#)

Financial Institutions

Ft. Lauderdale, FL

[Diana B. Matson](#)

Financial Institutions

Ft. Lauderdale, FL

[Devina A. Mistry](#)

Financial Institutions

Ft. Lauderdale, FL

[Adam J. Wick](#)

Financial Institutions

Ft. Lauderdale, FL

[Marissa W. Arreola](#)

Health Law

Houston, TX

[Matthew K. Maruca](#)

Health Law

Houston, TX

[Stuart F. Miller](#)

Health Law

Houston, TX

[Kat C. Statman](#)

Advocacy

Houston, TX

[Ivan Wood Jr.](#)

Health Law

Houston, TX

[Jake Adams](#)

Financial Institutions

Jackson, MS

[Jean C. Bertas](#)

Health Care Litigation

Jackson, MS

[Brenton W. Cole](#)

Advocacy

Jackson, MS

[Alfrado D. Donelson](#)

Financial Institutions

Jackson, MS



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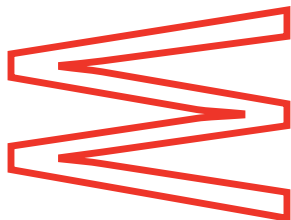
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New to the Firm, *continued*



<u>Jamie M. Ballinger-Holden</u>	Health Care Litigation	Knoxville, TN
<u>Zachary A. Kisber</u>	Advocacy	Memphis, TN
<u>Emma J. Redden</u>	Advocacy	Memphis, TN
<u>Kimberly Shields</u>	Health Care Litigation	Memphis, TN
<u>Todd B. Skelton</u>	Securities/Corporate Government	Memphis, TN
<u>Robert E. McCauley Williams</u>	Advocacy	Memphis, TN
<u>Evan L. Clark</u>	Real Estate/Finance	Nashville, TN
<u>Christopher M. Douse</u>	Securities/Corporate Government	Nashville, TN
<u>Kelly M. McLeod</u>	Real Estate/Finance	Nashville, TN
<u>Casey N. Miley</u>	Real Estate/Finance	Nashville, TN
<u>Sarah D. Murray</u>	Advocacy	Nashville, TN
<u>Kathryn B. Ostrander</u>	Advocacy	Nashville, TN
<u>Patrick C. Pope</u>	Real Estate/Finance	Nashville, TN
<u>Elizabeth C. Sauer</u>	Real Estate/Finance	Nashville, TN
<u>Paula J. Estrada de Martin</u>	Intellectual Property	New Orleans, LA
<u>Matthew C. Juneau</u>	Business Litigation	New Orleans, LA
<u>Anne E. Raymond</u>	Real Estate/Finance	New Orleans, LA
<u>Patrick H. Willis</u>	Corporate/Mergers & Acquisitions	New Orleans, LA
<u>Dorrella L. Gallaway</u>	Financial Institutions	Orlando, FL
<u>Travis J. Halstead</u>	Financial Institutions	Orlando, FL
<u>Michelle F. Zaltsberg</u>	Business Litigation	Orlando, FL
<u>Nicole D. Carelli</u>	Government Relations & Public Policy	Washington, DC
<u>Nathan T. Daschle</u>	Government Relations & Public Policy	Washington, DC
<u>Senator Thomas A. Daschle</u>	Government Relations & Public Policy	Washington, DC
<u>Ted Lotchin</u>	Health Law	Washington, DC
<u>Ilia V. Rodriguez</u>	Government Relations & Public Policy	Washington, DC
<u>Tiffani V. Williams</u>	Government Relations & Public Policy	Washington, DC

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