

Brent M. Longnecker, CCC, CCP, CBP, GRP

Chairman & CEO
Longnecker & Associates

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Executive Summary

Mr. Longnecker has well over 25 years of experience in the analysis, design and implementation of innovative performance, productivity-enhancement and cost-savings programs. In 2005, Mr. Longnecker was selected by *Consulting Magazine* as one of the Top 25 consultants in the U.S., the first executive compensation consultant to receive the honor. He regularly consults with numerous CEOs, Boards of Directors, investment bankers, attorneys and certified public accountants for all major industries where he addresses a wide range of operational, organizational, strategic and ethical business issues. He serves in the following capacities:

- Board of Director
- Executive
- Consultant
- Executive Coach
- Expert Witness
- Teacher
- Author
- Keynote Speaker

Mr. Longnecker's experience as a consultant, an executive, a director, teacher, author, coach, expert witness and speaker uniquely positions Longnecker & Associates to provide consulting advice on complex human resources issues from a variety of perspective.

Business Advisory Expertise

Mr. Longnecker's extensive experience includes:

- Executive compensation and corporate governance consulting
- Compensation and human resources planning with regard to mergers and acquisitions initial public offers (IPOs), leveraged buyouts (LBOs) and spin-offs
- Analysis and design of compensation programs for directors, executives and employees for a variety of industries throughout the world
- Coaching/mentoring of compensation committees and senior executives
- Strategic planning incorporate human resources, ethics and operational issues
- Human resource department audits, reengineering and outsourcing
- Performance/productivity-enhancement analysis and training
- International human resources consulting for expatriates, third country nationals and nationals including work with non-U.S. firms that have invested in the U.S.
- Ethics planning, corporate governance; analysis and training
- Investment banking fee analysis and design
- Corporate defense against unreasonable compensation allegations, typically raised by:
 - Shareholders/Stakeholders
 - The Internal Revenue Service
 - Government regulators (OTS, DCAA, PUC, FDIC, FHLBB, SEC)
- Employment contract negotiations, mediation and arbitration
- Special emphasis on start-ups and turnarounds.

Mr. Longnecker's considerable "expert witness" experience includes:

- Significant deposition and trial testimony
- Wrongful discharge or pay inequity
- Estate planning compensation
- Government defense contractor compensation
- Wrongful death
- Bankruptcy compensation
- Golden parachute/severance
- Employment contract disputes
- Non-compete agreements
- Board of Directorships

Board of Directorships

Mr. Longnecker continues to be appointed to several Boards of Directors and Advisory Committees to Boards where he typically chairs the HR or Compensation Committees. He currently serves as the Compensation Committee Chairman for AmReit of Houston and Momentum Healthcare of Maryland. He has attended Harvard Business School's course for compensation committees and is a regular participant of board related education courses.

Appointments

WorldatWork

- In 2004, Mr. Longnecker served on a Blue Ribbon Commission that dealt with expensing stock options.
- In 2003, Mr. Longnecker served on a special taskforce to address HR issues presented by Congress and other regulatory commissions.
- From 2001 - present, as a result of being considered one of the top equity experts in the United States, Mr. Longnecker has filled the role of Technical Advisor on the equity-oriented course – T11. He is thus responsible for ensuring technical detail is correct in this course and other related courses. In addition, he created an advanced course and authored revised editions of two WorldatWork best selling books on equity.
- In 2001, Mr. Longnecker served on WorldatWork's Blue Ribbon Commission on Ethics for Human Resource professionals across the globe.

Department of Labor (DOL)

- In 2000, Mr. Longnecker was referred to the Department of Labor (DOL) as one of the top executive compensation professionals in the United States. He and a select group of practitioners were interviewed by the DOL as special advisory experts to the Federal Economic Statistical Advisory Committee (FESAC) on "valuing long-term incentives." He continues to assist them and other government agencies in this important area.

Education

Master of Business Administration, University of Houston, August 1979.

- Areas of concentration: Management, Human Resources

Bachelor of Business Administration, University of Houston, December 1977.

- Areas of concentration: Marketing, Finance

Selected for Beta Gamma Sigma, the National Business Honor Society

Employment

Present

Longnecker & Associates

- Mr. Longnecker, Chairman & CEO of Longnecker & Associates, leads the field in providing high quality human resources, executive compensation, and corporate governance consulting services.
- His primary mission is to create sound fiduciary solutions for companies that attract and retain executives, bolster shareholder value, and reflect premier corporate governance practices.
- Located in Houston, Texas, Longnecker & Associates is a specialized executive compensation and corporate governance consulting firm founded in 2003.

Past

Resource Consulting Group

- As President of Resources Consulting Group, and Executive Vice President of Resources Connection, Brent Longnecker participated in the management led buyout of the Company from Deloitte & Touche.
- He was responsible for directing broad strategic and operating corporate activities toward achieving corporate objectives in accordance with policies established by the Chief Executive Officer.
- He was also given primary responsibility in developing the Human Capital Solutions Group service line and consulting practice.

Deloitte & Touche

- National Principal-In-Charge for the Performance Management Compensation Consulting Practice
- Principal In-Charge of the Human Resource Strategies Group (Performance Management & Compensation, Learning & Development, Organizational Performance and Communication for the Mid American Region)

He and his team also received many operational awards including:

- Best Operating Office
- Best Service Line
- Best Service Line Group
- Top Marketing Award for creation and trademark of the “KEYSOP” (Key Employee Security Option Plan)

KPMG Peat Marwick

- Prior to Deloitte & Touche, Mr. Longnecker engaged in the practice of compensation, human resources and benefits consulting as a partner with KPMG Peat Marwick.

He has been an owner/operator/director of several firms including an NASD broker-dealer, a financial planning firm and a real estate development firm. Finally, he has worked as a professional manager in the areas of human resources, compensation, training and development, and benefits for two energy companies.

Registered Trademarks Compensation/Business Processes Obtained

- Pay for Performance Index™
- Longnecker Independence Process™
- Reasonable and Optics Quadrant Test™
- LTI Decision Tree™
- Valuation Data Analysis™
- Longnecker Compensation Scorecard™
- Weapons of Mass Excess™/WME™
- Option³
 - SVC Comp Modeling System^R/SVC^R
- Job Evaluation Matrix^R/JEM^R
- Job Ranking & Classification™/JR&C™
- Texas' Top Guns™
- Texas' Sharpshooters™
- Total Consulting™
- Key Employee Security Option Program™/KEYSOP™
- Discounted Employee Security Option Program™/DESOP™

Books Authored

He is presently working on two new books with WorldatWork due out in 2010; one on performance plans and the other on appreciation plans.

“Stock Option Alternatives.” A Strategic and Technical Guide of Long-Term Incentives, WorldatWork 2006 and 2003 editions.

“The Power of Restricted Stock.” The Definitive Guide to a Resurging Long-Term Incentive. WorldatWork, 2006 and 2004 editions, co-author Chris Crawford.

“Rethinking Strategic Compensation.” CCH 2006 and 2004 editions

“HR-How to Strategy,” CCH 2003, Contributing Author

“A Practitioners Guide to Stock Option Plan Administration,” WorldatWork 2002.

“Board of Director Executive Compensation Summary,” co-author John Nash, 1993.

Deloitte & Touche's Executive Compensation Catalog – 1996, key contributor.

“The Future of the HR Profession,” SHRM, 2002.

Brent is one of the advisors from the top eight consulting firms to take Phase One of this Three Phase study conducted by SHRM.

“Equity at Work – Constructing a Broad-based Stock Option Plan,” WorldatWork, 2002. As a technical reviewer, Brent assisted in the writing, reviewing and editing in this publication.

Business, The Bible and You, 1993.

Miracles in Our Midst: Proof Positive God Is Among Us, 1993.

Certifications and Licenses

Compensation Committee Certification (CCC)
Certified Compensation Professional (CCP)
Certified Benefits Professional (CBP)
Global Remuneration Professional (GRP)

Awarded additional certificates of proficiency by WorldatWork in:

- Executive Compensation
- Base Salary Administration
- Benefits Administration

Professional Activities and Memberships

WorldatWork, Member and Instructor

Classes being taught:

- Total Compensation Management
- Executive Compensation
- Advanced Executive Compensation
- Alternative Rewards
- Equity Rewards (designed course)

Center for Professional Education (CPE), Past instructor

Classes taught:

- Introduction to Compensation and Benefits
- Executive Compensation (developed this course)
- Outsourcing (developed this course)

Classes developed:

- Ethics
- Reengineering
- Performance Measurement
- Benefit Program Compliance
- The Hiring Decision

Certified Employee Benefit Specialist (CEBS), Past Instructor

Classes taught:

- Management and Human Resources
- Compensation Management

National Association Corporate Directors, Member

National Association of Stock Plan Professionals (NASPP), Member

The Star 12 Foundation, Chairman

Worldwide Christian Outreach, Co-Chairman

Fellowship of Christian Athletes (Houston) – Past Board Member

Community of Faith, past Executive Pastor / Present volunteer and strategic advisor to the Senior Pastor

Client References

Kerr Taylor, CEO and Chairman
AmREIT
(713) 850-1400

Anne Ruddy, Executive Director
WorldatWork
(480) 483-8352

Andy Parker, Board Member
UNAKA
(972) 564-0247

Bruce Smith, CEO
Tesoro Petroleum Companies, Inc.
(210) 476-8120

Chuck Fitzgerald, VP of HR
DFB Pharmaceuticals
(210) 476-8120

Ronald Gafford
Compensation Committee Chairman
Trinity Industries and
Chaparral Steel
(214) 443-5551

John Lollar
Compensation Committee Chairman
Plain Exploration and Production
(713) 812-7300

Jim Flores, Chairman & President
Plains Exploration and Production
(713) 579-6000

Herb Kelleher, Chairman
(214) 792-4110
Colleen Barrett, President & COO
(214) 956-8068
Southwest Airlines

John Montgomery
Founder
Bridgeway Fund
(713) 661-3580 ext 8000

Yandell Rogers
Priest River, CEO
Quicksilver, Director
(713) 8309501

Richard Sage, Compensation Committee
Chairman, EZ Corp.
(305) 235-9591

Jamey Clements
Chairman, King Ranch
(214) 750-9893

Fred Hegi
Compensation Committee Chairman
Texas Capital Bancshares
(214) 720-1313

Chad Braun
Chief Financial Officer
AmReit
(713) 850-1400

E.L. Henry
Compensation Committee Chairman
Meridian Resource Group
(225) 336-5200

Chris Brisack
Compensation Committee Chairman
ATP Oil and Gas
(713) 718-3922

Bill Hobby
Ex-Compensation Committee Chairman
Southwest Airlines
Ex-Lieutenant Governor of Texas
(713) 524-2480

Attorney and Case References

Robin E. Phelan
Mark X. Mullin
Scott W. Everett
Haynes and Boone, LLP
(214) 651-5000
Plaintiff: AMRESKO Inc.
Case: Retention and Severance Agreements for Chapter 11 Bankruptcy
Work Product and Court, 2001

Jones, Day, Reavis & Pogue
(216) 586-7175
Plaintiff: Williams Communications
Case: Retention and Service Agreements for Chapter 11 Bankruptcy
Work Product, 2002

Scott A. Eggers
Proskauer Rose
(212) 969-3000
Plaintiff: Alcatel USA, Inc.
Case: HR Practices
Work Product and Deposition, 2002

Kevin Durkin, Esq.
Clifford Law Offices
(312) 899-9090
Plaintiff: Rick Reindel, Stephen Wilkie
Case: Wrongful Death
Work Product, 2003

Christine Schenone, Esq.
Cotchett, Pitre, Simon & McCarthy
(650) 697-6000
Plaintiff: John Diaz
Case: Disability
Work Product, 2003

Michael Malone, Esq
King & Spalding
(212) 556-2100
Plaintiff: Jean-Marie Messier
Case: Employment Contract and Severance Agreement
Work Product and Arbitration, 2003

Ed Stopher
Boehl, Stopher & Graves, LLP
(502) 589-5980
Defendant: Louisiana Gas & Electric
Case: Change in Control
Deposition, Trial and Work Product, 2004

Julie I. Ungerman, Esq.
Hunton & Williams
(214) 979-3000
Defendant: TXU
Case: Executive Compensation Practices
Work Product, 2005

Curriculum Vitae

Mark Maney, Esq.
McClain, Maney & Patchin, P.C.
(713) 654-8001
Plaintiff: Employee Committee of Enron
Case: Abusive use of Retention Plans and Employment Contracts
Deposition, Trial and Work Product, 2005

C. Mark Baker, Esq.
Andrew P. Price, Esq.
Fulbright & Jaworski
(713) 651-5151
Plaintiff: Chuck Watson
Case: Employment Contract
Work Product, 2005

George Hrdlicka, Esq.
Chamberlain, Hrdlicka, White, Williams, and Martin
(713) 658-2516
Defendant: Rakesh Agrawal
Case: IRS Unreasonable Compensation
Work Product, 2005

Sallee S. Smyth, Esq.
Cheryl Jeter, Esq.
Short, Jenkins, Kamin, LLP
(713) 626-0208
Defendant: Patrick Dugan
Case: Divorce Settlement
Work Product, 2006

John W. Bickel II, Esq.
Eric P. Haas, Esq.
Ken Hickox, Esq.
Bickel & Brewer
(214) 653-4000
Defendant: John Rochon, Nick Bouras
Case: Executive Employment Agreements
Deposition, 2006

Shain Khoshbin, Esq.
Rogge Dunn, Esq.
John Hagen, Esq.
Clouse, Dunn, Khoshbin, LLP
(214) 220-3888
Defendant: Ronald Parker
Case: Executive Severance Agreements
Deposition and Work Product, 2006

Ladd Hirsch
(214) 389-5300
Diamond McCarthy, LLP
Plaintiff: Balkrishna Shagrithaya
Case: Shareholder Oppression
Work Product and Trial, 2009

Karen Hirschman
(214) 220-7700
Vinson & Elkins, LLP
Defendant: Jeff Rich

Curriculum Vitae

Case: Reasonable Compensation
Work Product, 2008

Expert Witness Cases

Reindel v. Turkish Airlines, Regarding the Air Crash in Turkey. January, 2003.
Deposition

Diaz v. Singapore Air, Regarding the Air Crash in Taipei, Taiwan's Chiang Kai-shek
International Airport. October, 2000. Deposition

Case No. 00-43866, LTV Steel Company, United States Bankruptcy Court, Northern
District of Ohio. Trial

Case No. 01-35327, AMRESKO, Inc., United States Bankruptcy Court, Texas Northern
Bankruptcy Court. Trial

Case No. CC 01-889-C, Morgan Howard LLC, v. Immediant, Inc., The County Court of
Dallas County Dallas. Deposition and Trial

Case No. 00-1512 Wilkie v. Alaska Air, United States District Court for the Northern
District of California. Deposition

Case: Executive/Estate Compensation Analysis

Richard Giauque
Giauque, Crockett, Bendinger & Peterson
(801) 533-8383
Plaintiff: Marty Reid
Case: Executive Golden Parachute

Verner, Liipfert, Bernhard, McPherson & Hand, Chartered
(713) 225-7210
Plaintiff: Drypers Corp.
Case: Bankruptcy

Jones, Day, Reavis & Pogue
(216) 586-7175
Plaintiff: Elder Beeman
Case: Bankruptcy
David Heiman

Jones, Day, Reavis & Pogue
(216) 586-7175
Plaintiff: LTV Corp.
Case: Bankruptcy

Media Coverage

AM 740 KTRH News Radio – Topic: The Pay Czar and Pay Cuts
October 2009

CNN - Lou Dobbs Tonight - Topic: CEO Pay
March 22, 2004

CNBC – Topic: Grasso Pay Package
February 25, 2004

CNBC – Morning Call
September 3, 2003

Curriculum Vitae

Personal Background

He is married to Teri L. Longnecker and has five daughters.

Other

Mr. Longnecker is a frequent guest speaker around the world. The topics of his have included General Business, Human Resources, Branding, Government Regulations, Compensation and Benefits as well as Ethics. Mr. Longnecker has also developed a financial planning/help ministry that his church utilizes internally and externally throughout the Houston area.

Curriculum
Vitae

“When Stock Options Sink Underwater”, by Brent Longnecker and Chris Crawford, Corporate Board Magazine, February 2009.

“Volatile Times for Executive Comp,” by Brent Longnecker and Julie Bulow, The Comp Doctor, August 2008.

“Frankly Speaking, “Say On Pay is No Way to Act” by Brent Longnecker and Chris Crawford, Houston Business Journal, June 22, 2007.

Opening the Dialogue on SEC Disclosure: The Good, the Bad and the Ugly," by Brent Longnecker and Chris Crawford, Workspan, July 2006.

".....Where there is smoke, there is fire, and many companies are not in complete compliance while others are underreporting.", by Brent Longnecker & Chris Crawford, USA Today, May 2005.

"More Comp, Fewer Benefits," by Brent Longnecker, HR Magazine, December 2005.

"Pushing for Change: Globalizing Executive Compensation Governance," by Brent Longnecker and Chris Crawford, WorldatWork Journal, 4th Quarter 2005.

"Houston's Highest Paid Executives," by Longnecker & Associates, Houston Chronicle, July 31, 2005.

"A New Day, A New Definition," by Brent Longnecker & Chris Crawford, Workspan, March 2005.

“Going Private: Compliance Cost Scaring SOX Off Small Business” by Brent Longnecker, Houston Business Journal, February 4, 2005.

“Paycheck Strategy”, by Brent Longnecker, Houston Business Journal, December 3-9, 2004.

Independence Day: The Critical Need for Unbiased Advice", by Brent Longnecker & Chris Crawford, Senior Consultant, December 2004, Vol. 7, No. 12.

"Weapons of Mass Excess: Avoiding the Shock and Awe of Executive Pay", by Brent Longnecker, North Texas Compensation Association, October 12, 2004.

"Combating the Future Retirement Gap with Tailored Total Rewards", by April Canik, Chris Crawford and Brent Longnecker, IHRIM Journal, Sept./Oct. 2004.

"Employee Bonus Options", by Brent Longnecker, Your Voice, September 2004 Vol. 1 Issue 7.

"FEAR FACTOR: A Director's Guide to Critical Compensation Issues," by Brent Longnecker and Chris Crawford, Directors Monthly, September 2004.

"Total Rewards: A Three-Legged Platform Toward Improved Productivity" by Brent Longnecker & Nicole Shanklin, Employee Benefit Plan Review, July 2004

“CEOs And Their Counsel,” by Brent Longnecker co-authored with Christopher S. Crawford, HR.com, May 24, 2004.

“Sarbanes-Oxley: Financial Friend Or Foe?” by Brent Longnecker, The Banking Law Journal, Volume 121, June 2004.

“The aftermath of Sarbanes-Oxley: If CEOs aren’t running our companies, then who is?” by Brent Longnecker, Directorship, April 2004.

“Director Compensation Trends,” by Brent Longnecker, The Corporate Board, March/April 2004, Vol. XXV No. 145.

"Should Companies Follow in Microsoft's Footsteps?" by Brent Longnecker and Brice Simpson, Employee Benefit Plan Review, January 2004.

“Executive Compensation: The Feds Are Stepping In,” by Brent Longnecker, Employee Benefit Plan Review, (December – January 2004).

“Executive Compensation and Corporate Governance: The Perfect Storm,” by Brent Longnecker and Chris Crawford, USA Today Magazine, December 19, 2003.

“Sarbanes Oxley: One Year Later” By Brent Longnecker and Nathan White 2003.

“CEO vs. Middleman: The New Blame Game” by Brent Longnecker, The Talent Economy, December 16, 2003.

“Should Companies Follow in Microsoft’s Footsteps?” by Brent M. Longnecker, Employee Benefit News, November 2003.

“Changing The Face Of Long-Term Incentives,” By Brent Longnecker co-authored with Nathan White, Benefits and Pensions Monitor, June 2003.

“Boardrooms facing ethical issues in executive compensation plans,” by Brent Longnecker co-authored with Christopher Crawford, Houston Business Journal, June 16, 2003.

“Stock Option Accounting: The Chamber of Secrets,” by Brent Longnecker, co-authored with Nathan White, Employee Benefit Plan Review, April 2003.

“Looking at the Future of Stock Option Accounting,” by Brent Longnecker, co-authored with Christopher Crawford and Nathan White, Workspan, February 2003.

“Option-al” Accounting (Part III), by Brent Longnecker, co-authored with Christopher Crawford and Nathan White, HR.com, January 24, 2003.

“Compensation Committee Reforms Long Overdue,” Directors Monthly Newsletter, December 2002.

“Stock Option Series Part II,” by Brent Longnecker, co-authored with Christopher Crawford and Nathan White, HR.com, December 9, 2002.

“Stock Option Series Part I,” by Brent Longnecker, co-authored with Christopher Crawford and Nathan White, HR.com, December 9, 2002

“Weed Out Bad Board Members,” Workforce Magazine, October 23, 2002.

“A Better Option Than Options,” by Brent Longnecker, co-authored with Christopher Crawford and Nathan White, Houston Business Journal, October 2, 2002.

“How to Improve Your Compensation Committee,” by Brent Longnecker co-authored with Christopher Crawford, HR.com, July 11, 2002.

“Congress, Lies, Stock Options & the Common Worker,” Featured Article, Workforce.com, May 25, 2002.

“Toward a More Ethical Future,” Contingency Planning & Management, 38 May/June 2002.

“Companies Facing Paradigm Shift,” Potomac Tech Journal, March 5, 2002.

“Discrimination Against Dads?” Workforce Magazine, www.workforce.com, October 2001.

“Rank & Yank: The Problems with Forced Ranking” Workforce Magazine, www.workforce.com, August 5-11, 2001.

“Making Inroads in Director’s Pay,” by Brent Longnecker with Christopher Crawford, WorldatWork, 10.2 (2001): 68-70.

“Best Companies to Work For: Myth vs. Reality,” Workforce Magazine, February 2, 2001.

“The Myth Behind Merit Pay,” Human Resource Professional, Nov/Dec 2000; co-authored with Cynde Coulson.

Curriculum
Vitae

“Dot.com’s and The New Employment Model,” Resources Connection Newsletter, December 1999.

“Setting Salaries Across The Sea,” Human Capital, November 1999.

“Compensating for a Volatile Market: Maintaining the Value of Stock Options,” Trajectory, First Quarter 1999.

“Gyrations of Stock Market Prompt Compensation Jitters,” Houston Business Journal, September 18-24, 1998.

“Long-Term Incentives: How Private Companies Can Compete With Public Companies”, Compensation & Benefits Review, January/February 1999; co-authored with Brent Petersen and Roger Hitt.

“Deferring Taxation on Restricted Stock Awards, Nonqualified Stock Options and Cash Awards,” Benefits Quarterly, Third Quarter 1998; co-authored with Danielle Jiacomin & Cara King.

“Ethical Executive Comp: Not an Oxymoron,” Employee Benefits News, May 1998.

“Direction Needed to Keep Stock Options From Going South,” Employee Benefits News, April 15, 1998.

“How to Treat Stock Options When Market Wobbles,” Atlanta Business Chronicle, March 16, 1998; co-authored with Cynde Coulson.

“Stock Options in a Fluctuating Market,” Kansas City Small Business Monthly, March 1998; co-authored with Cynde Coulson.

“How to Handle Stock Options in a Fluctuating Market,” Dallas Business Journal, February 20, 1998; co-authored with Cynde Coulson.

“The Three-Legged Platform and Its Role in Business Productivity,” Performance Management Magazine, Winter 1997.

“Stock Options, Employees Gain Tax Advantages With Stock Option Regulations,” Houston Business Journal, October 24, 1997; co-authored with Cynde Coulson.

“Are You Earning Too Much,” Texas Business, October 1997.

“New Budget Helps Employees Put More ISO Profits In Their Pockets,” The Business Press, September 12, 1997.

“Good Ethics Equals Good Business,” Dallas Business Journal, August 29, 1997.

“Outsourcing: The New Partnership - HR’s Role In Outsourcing,” The Journal of Business Strategy, July/August 1997, co-authored with John-Mark Stephenson.

“Annual Bonus Plans Gain In Popularity With Employers,” Austin Business Journal, November 8-14, 1996.

“Top Guns Of The Southwest,” Professional Review, Fall/Winter 1996; co-author, Michael Turner.“

“Are Executive Pay Packages Aligned With Shareholder Value? ...The Evidence Demands A Verdict,” Professional Review, Fall/Winter 1996; co-author, Cynde L. Coulson.

“The New Face Of Deferred Compensation,” Professional Review, summer 1996.

“Employee Benefits And Temporary Services, Section 457: A Real Taxing Problem For Non-Profits,” The Business Press, Week of July 19, 1996.

“Executive Compensation In A Global Market,” Benefits And Compensation Solutions, April 1996; co-author, Wendy Powell.

“Putting Off Tax Day: The Growing Uses of Deferred Compensation,” Journal of Compensation & Benefits, March/April 1996.

“Structure Compensation Package To Keep Employees Happy Abroad,” Houston Business Journal, March 22-28, 1996.

“A Taxing Retirement Plan, Glitch Damages Compensation Packages,” The Non-Profit Times, March 1996.

“Texas’ Top Guns 1995,” Professional Review, Winter 1995-96; co-author, Michael Turner.

“The Underpayment Of Chief Legal Officers,” The Metropolitan Corporate Counsel, May 1994; co-author, Cynde Wood.

“Stock Options May Be Hazardous To Health,” New England Real Estate Journal Financial Digest, Part 1, November 17-23, 1995; Part 2, January 19-25, 1996; Part 3, February 16-22, 1996; Part 4, April 19-25, 1996; co-author, Cynde Wood.

“More Employers Offer Execs Deferred Compensation Plans,” San Antonio Business Journal, December 1, 1995.

“Did You Know A Breach Of Ethics Could Cost You?” The Business Press, October 20-26, 1995.

“Smart Compensation Programs For Today’s Regulatory Environment,” Compensation and Benefits Review, September-October 1995.

“Is Training The Issue? Is Training The Answer?” Professional Review, Fall 1995; co-author, John-Mark Stephenson.

“Attention Real Estate Investment Trusts -- Stock Options May Prove Hazardous To Your Health,” Deloitte & Touche LLP Real Estate Strategies, Summer 1995; co-author, Cynde L. Wood.

“Sound Ethics Mean Healthy Profits,” Professional Review, Summer 1995; co-author, Michelle Pioterek.

“The Fast 50 - Texas’ Fastest Growing Public Companies,” Professional Review, Spring 1995; co-author, Mike Turner.

“What’s Right With Executive Compensation,” D&T Today, February 1995.

“Taking Stock Of Stock Options,” Benefits And Compensation Solutions, February 1995.

“Controlling Payroll Costs,” DBA Houston, February 1995.

“Texas’ Top Guns™,” Professional Review, Winter 1994-95; co-author, Michael S. Turner.

“The Myth Behind Merit Pay,” Professional Review, Fall, 1994; co-authors, Cynde Wood and Carren Newsom.

“Compensation Tax Planning For 1994,” Professional Review, Winter 1993-1994; co-author, Kendall R. Holden.

“Ethics And The Bottom Line,” D&T Today, February 1994.

“Now, Read Our Lips . . . Significant Consequences Of The New Tax Act,” Professional Review, Fall 1993; co-author, Leonard I. Wilson.

“Human Resources Key Factor In Corporate Success,” Houston Business Journal, July 19, 1993.

“Rewarding a Global Workforce: The Internationalization Of Executive Compensation,” Professional Review, Summer 1993.

“The New SEC Rules: Don’t Be Caught Off Guard,” Professional Review, Spring 1993.

“Compensation Under Siege: How To Win The Battle,” Compensation & Benefits Review, November/December 1992; co-author, Cynde L. Wood.

“New Patterns In Executive Compensation,” Journal of Compensation and Benefits, September/October 1992; co-author, Steven L. Cross.

**Attachment I
Articles
Authored**

**Curriculum
Vitae**

“Petroleum Pay In The Spotlight,” Petroleum Economist, September 1992; co-author, Steven L. Cross.

“How To Tie Compensation To Increased Productivity,” Reprinted from City & State, June 1, 1992; co-author, Jeri Buchanan.

“A Perspective On Ethics,” Business Ethics Newsletter, Spring 1992; co-author, Michael Teeple.

“A New Government Incentive Program,” Business Ethics Newsletter, Spring 1992; co-author, Michael Teeple.

“How Much Money Is A Corporate CEO Worth?” Houston Business Journal, March 9, 1992.

“CEO Pay Shouldn't Be Part Of The Government's Domain,” Dallas Business Journal, March 20-26, 1992.

“High Executive Pay Meets Tough Scrutiny,” Journal of Compensation and Benefits, January/February 1992; co-authors, Steven L. Cross and Cynde L. Wood.

“IRS Ruling Has An Impact On Cash Option Vacation Plans,” KPMG Peat Marwick Benefits Spectrum, Winter 1991.

“New Benefits Meet The Changing Needs Of Today's Diverse Work Force,” KPMG Peat Marwick Benefits Spectrum, Winter 1991.

“Under Attack: Compensation-Related Performance Brings Litigation To All-Time High,” Dallas Business Journal, November 8-14, 1991; co-author, Sheila Finn.

“Compensation And Litigation,” KPMG Peat Marwick Litigation Support Quarterly, Fourth Quarter 1991; co-author, Sheila J. Finn.

“Oil Patch Compensation,” Petroleum Management, September/October 1991; co-author, Steven L. Cross.

“Amendments To Section 16 Insider Trading Rule,” Journal of Compensation

& Benefits, July/August 1991; co-author, Steven L. Cross.

“How You Can Defer Compensation Beyond IRS Qualified Plan Limitations,” KPMG Peat Marwick Benefits Spectrum, Summer 1991.

“Curbing The Rising Costs Of Compensation & Benefits Programs,” Petroleum Management, June 1991; co-author, Rik D. Lindahl.

“Employee Compensation In The '90s: Motivating A Changing Work Force,” KPMG Peat Marwick Benefits Spectrum, Spring 1991.

“Executive Pay Can Lead To Legal Woes,” The Business Press Perspective, April 19-25, 1991; co-author, Sheila G. Finn.

“Productivity At The Right Price,” Information Week, April 1, 1991.

“Firms Bear Catastrophic Care Burden,” The Business Press Perspective, January 4, 1991; co-author, Rik D. Lindahl.

“This Year, Good Will To All Means Giving Year-End Bonuses In Dec.,” San Antonio Business Journal, December 21, 1990.

“Does Your Employee Benefit Plan Have To Be Audited Each Year?” KPMG Peat Marwick Benefits Spectrum, Fall 1990.

“Employee Or Independent Contractor? Misclassification May Cost More Than You Think,” KPMG Peat Marwick Benefits Spectrum, Fall 1990.

“Oil & Gas Compensation & Benefits: Making a Secondary Recovery,” Petroleum Management, August 1990; co-author, Steven L. Cross.

“How To Choose A Benefits Consultant,” Houston Business Journal, July 16, 1990.

“Evaluating Stock Option Grants,” Petroleum Management, June 1990; co-author, Steven L. Cross.

Curriculum
Vitae

“Good Compensation System Requires Creative Approach,” Dallas Business Journal, May 1990; co-author, Carolyn Manton.

“At The Top,” CompFlash, February 1990.

“How To Choose An Energy Consultant,” Petroleum Management, February 1990; co-author, C. W. Russell.

“Survey Finds Favorable Trends In Employee Compensation,” Dallas Business Journal, February 12, 1990; co-authors, Steven L. Cross and Jane A. Balestra.

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