

Hale and Dorr LLP is
pleased to announce that

Amy A. Null

former attorney advisor for
the U.S. Treasury's Office
of Tax Policy has joined the
firm as a senior partner
in the Tax Department.

Amy A. Null

Hale and Dorr welcomes Amy Null as a senior partner in the Tax Department's Employee Benefits Group. Ms. Null's practice focuses on the creation and ongoing operation of retirement and other ERISA benefit plans. She deals extensively with employee benefits in mergers and acquisitions, executive compensation and ERISA and tax issues concerning plan investments. She has in-depth knowledge and experience in the impact of the 2001 Tax Act on retirement plans.

Prior to joining Hale and Dorr, Ms. Null was attorney advisor to the Benefits Tax Counsel for the U.S. Department of the Treasury, Office of Tax Policy, where she advised on the administration's tax policy concerning benefits and compensation issues, including provisions of the 2001 Tax Act. Ms. Null was also previously associated with Ropes & Gray.

During her government service, Ms. Null regularly collaborated with representatives of the Internal Revenue Service, the Department of Labor, the Department of Health and Human Services and the EEOC in the development of regulatory guidance, including: IRS retirement plans "corrections" programs; health plan non-discrimination regulations under HIPAA; guidance applicable to 401(k) plans; and the study and review of cash balance plans and cash balance conversions.

Ms. Null is a frequent speaker on recent employee benefits developments at national conferences and educational programs. Her recent talks have dealt with HIPAA non-discrimination regulations, retirement plans for tax-exempt organizations and the new cafeteria plan regulations. Ms. Null received a J.D. degree, *cum laude*, from Harvard Law School, and a B.A. degree from Haverford College. She is a member of the ABA Tax Section, Employee Benefits Committee. She is also a member of the Massachusetts Bar Association.

Ms. Null can be reached at 617 526 6541 or amy.null@haledorr.com.

Boston ●
617 526 6000

London* ●
44 20 7645 2400

Munich* ●
49 89 24 2130

New York ●
212 937 7200

Oxford* ●
44 1235 823000

Princeton ●
609 750 7600

Reston ●
703 654 7000

Waltham ●
781 966 2000

Washington ●
202 942 8400

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