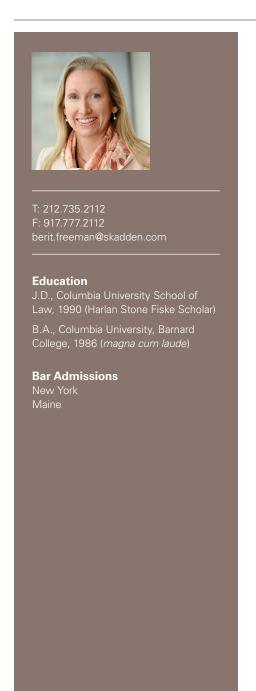
Berit R. Freeman



Counsel, New York

Executive Compensation and Benefits



Berit Freeman's practice emphasizes executive compensation, equity and employee benefits and related taxation, and corporate governance matters. She regularly advises major public companies on executive compensation and benefits arrangements in the context of mergers and acquisitions, public offerings and other corporate transactions.

Ms. Freeman has advised numerous public and private companies regarding tax planning with respect to the excise tax on excess parachute payments, deferred compensation and compliance with Internal Revenue Code Section 409A, and the implementation and revision of equity and other compensation plans. With respect to her public company practice, she has extensive experience with the SEC rules governing executive and director compensation disclosure and reporting. Ms. Freeman has represented a number of clients in connection with the negotiation of employment, change-in-control agreements and sensitive separation agreement matters with chief executives and other senior officers.

Ms. Freeman has advised a broad range of clients, including Pfizer Inc., American International Group, Inc., Armstrong Flooring Inc., Two Sigma Investments LP and Rite Aid Corporation.