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EXPERTISE

Employee Benefits, Health Care, Mergers & Acquisitions, and Taxation

EDUCATION

University of Colorado School of Law, J.D., 2000

University of Colorado, B.S.B.A., *summa cum laude*, 1995

ADMITTED IN

Colorado

Rachel James is a partner at Davis Graham & Stubbs LLP. Her primary area of expertise is employee benefits, which includes employee plans that are subject to and exempt from ERISA, including public sector and corporate retirement plans, 125 plans, and health and welfare plans. She advises companies of all sizes regarding the design and administration of their retirement, executive compensation, and welfare benefit plans.

Ms. James renders written and verbal legal opinions on matters related to taxation and employee benefits. She drafts, negotiates, reviews, analyzes, and responds to related documents and matters, including advising and assisting clients in the preparation of all plan and related documents. She represents clients before the Internal Revenue Service and other administrative agencies and boards with respect to tax and employee benefits matters. She also has extensive experience in identifying, negotiating, and resolving employee benefits issues in mergers and acquisitions.

Additionally, Ms. James advises exempt organizations as well as individuals and companies interested in creating or contributing to exempt organizations. She establishes and counsels public charities and private foundations, including charities founded and supported by corporations.

Ms. James graduated from the University of Colorado School of Law in 2000. Prior to attending law school, she practiced as a CPA for two years. Ms. James received her

B.S.B.A. in Accounting from the University of Colorado, graduating *summa cum laude* in 1995.

Ms. James is a former chairperson of the Executive Council of the Colorado Bar Association Section of Taxation. She has also lectured at Continuing Legal Education programs presented by the Colorado Bar Association and spoken at several professional, business and lay group meetings. She attends conferences and meetings pertaining to tax and employee benefits. Ms. James' most recent presentations include: "Final Department of Labor Fiduciary/Conflict of Interest Regulations," discussing the final fiduciary regulations issued by the United States Department of Labor, and "Fee Disclosure: The Deadlines Have Passed – What Now?" discussing the ongoing issues associated with fee disclosure requirements. Ms. James' articles have been published in *Colorado Lawyer*. She has also been listed in the 2014-2022 editions of Best Lawyers in America® for Employee Benefits (ERISA) Law. Ms. James serves on the Engagement Committee of The First Tee of Denver, a nonprofit that works to educate and inspire youth academically, socially, and physically through the game of golf.

RECENT PRESENTATIONS

- "Nonprofit Fiduciary Duty and Organizational Documents," Mile High United Way Nonprofit Boot Camp (April 21, 2021)