

WILLIAMS COULSON

ATTORNEYS AT LAW

PROFESSIONAL PROFILE



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Everything falls under the goal of providing value to my clients. To accomplish this, my approach is very customized and hands-on.

F. Jefferson Bragdon has been Of Counsel to Williams Coulson since 1998. Jeff is a Group Leader of the Employee Benefits Practice Group, and part of the Tax Controversy Practice Group. He has over 45 years of legal experience. Jeff focuses his practice in the areas of employee benefits, taxation, and ERISA compliance. He has more than 40 years of employee benefits experience, advising on the tax, fiduciary, and compliance aspects of employee benefits, for a wide range of clients from individuals and small businesses to "Fortune 500" companies and institutional members of the financial services industry.

He has represented a number of clients with respect to investigations by the Department of Labor (DOL), including: allegation of more than \$10 Million of Prohibited Transactions by one client, and an investigation of ERISA plan asset management by an Investment Management firm. Jeff also has significant experience with Prohibited Transaction issues prior to investigation, including: obtaining exemptions and DOL Advisory Opinions, with respect to historical, proposed and ongoing transactions. He has advised service providers regarding compliance with the DOL 408b-2 service provider disclosure regulation, including review and drafting of disclosure documents. He also advises employer plan sponsors with respect to the DOL 404a-5 participant disclosure regulation. Jeff also counsels small businesses and their advisors on design, implementation and compliance with respect to employee benefit plans, including Section 404(c) and brokerage window plans, and has assisted many clients and advisors with the DOL and IRS voluntary compliance programs.

Jeff also has significant experience with IRAs, representing providers, service providers, and individuals. He advises individuals with respect to self-directed IRAs and non-traditional investments. He has regularly represented an established mutual fund company with respect to its IRA business, including: drafting and IRS approval of the IRA documents used by the company for its IRA business; advising management on IRA business and compliance issues; consultation with employees of business and administration units regarding IRA questions; and advice re compliance. Jeff also represents the fund's institutional IRA custodian in negotiations with customers, including negotiation of an \$11 Million investment in a family owned hedge fund by the IRA of a family member.

Jeff is also experienced in Tax Controversy representation from audit through Tax Court, and represents clients with respect to IRS collection matters, including installment agreements and offers in compromise, collection due process hearings, and appeals.

Prior to joining Williams Coulson, Jeff was Corporate Counsel at Federated Investors, a top 10 Mutual Fund Company, responsible for Employee Benefit matters. He was counsel to: Federated's retirement plan administration subsidiary, the Director of Human Resources (regarding employee benefits), and the trustee of the Federated 401(k) Plan. He was also Secretary and Counsel to Federated's New Jersey state bank subsidiary, and represented a \$450 Million stable value Collective Investment Trust.

Jeff has been actively involved in professional organizations, including the Allegheny County Bar Association (past Chair of the Tax Section), the Allegheny Tax Society, and the American Bar Association; member of the Business Law Section, Employee Benefits & Executive Compensation Committee (charter member); the Tax Section: Employee Benefits Committee, and Administrative Practice Committee.

Jeff is active in charitable and service organizations including: Ward Program Services, a foster care agency (prior Board member and Chair), the Pittsburgh chapter of The Compassionate Friends (Steering Committee and Chapter Leader), and The Allegheny County Bar Foundation. He is also active in his church, working with high school students.

Jeff is a graduate of Bucknell University and received his J.D. from Duquesne University School of Law.



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