



**LASHLY & BAER, P.C.**  
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**Rhonda A. O'Brien**

Attorney at Law

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Rhonda A. O'Brien practices in the areas of business transactions, employee benefits, and federal, state and local taxation. She represents a wide variety of businesses in connection with operations, governance and contracting. She has drafted tax-qualified retirement plans and non-qualified deferred compensation plans (including 457 plans and plans governed by the Internal Revenue Code Section 409A). She has successfully participated in the IRS voluntary correction programs to preserve the tax-qualified status of retirement plans.



Ms. O'Brien advises on structuring and administering health plans and other welfare plans, Section 125 (cafeteria) plans and other tax-favored benefit programs. She has been involved in the development of request for proposal procedures for solicitation of consultants in portfolio analysis, portfolio performance review, bundled services, custodianship and investment management for plan assets.

She also provides counsel to businesses on a wide spectrum of state, local and federal taxation matters including income, payroll, excise, fuel, sales and use tax, real estate and personal property taxes, and utility taxes. Ms. O'Brien has represented businesses including tax-exempt entities through their formation, acquisition, growth, divestiture and sale. She counsels public sector institutions concerning general business law, legal duties, obligations tax and benefits.

Rhonda earned her J.D. from Southern Illinois University School of Law and has an LL.M. in taxation from Washington University in St. Louis.

**Primary Practice Areas**

- Business Law
- Nonprofit Institutions
- Government & Public Agencies
- Benefits
- Tax

**Bar Admissions**

- United States District Court, Eastern District of Missouri, 1980
- Supreme Court of Missouri, 1980
- Supreme Court of Illinois, 1981

**Education & Academic Honors**

- J.D., Southern Illinois University, 1980
- LL.M., Taxation, Washington University, 1989



- B.A., *with distinction*, Boston University, 1977
- Notes & Comments Editor, 1979 Southern Illinois University School of Law
- Articles Editor, 1980, Southern Illinois University School of Law

#### **Professional Associations**

- American Bar Association
- The Missouri Bar
- The Bar Association of Metropolitan St. Louis
- National Association of Bond Lawyers
- WEB - Worldwide Employee Benefits Network
- NAPPA - National Association of Public Pension Attorneys

#### **Representative Clients**

- O'Fallon Fire Protection District
- City of Glendale
- St. Louis Housing Authority
- Missouri Foundation for Health
- Stanbury Uniforms, Inc.

#### **Lectures & Legal Publications**

- "Retirement Plan Basics for Board Members," Missouri School Boards' Association (MSBA), 2014 Annual Convention
- "Cafeteria Plans," Missouri Association of School Business Officials, 2011 Spring Conference

#### **Representative Cases or Transactions**

- Private Letter Rulings from the Missouri Department of Revenue on behalf of Metro granting sales tax exemption for revenue generated by activities at public recreation facilities
- Structured controlled business entities for St. Louis Housing Authority in connection with participation in low income housing tax credit projects
- Self-funded health plans, cafeteria plans, medical reimbursement and dependent care assistance plans and related administrative services agreements
- Nonqualified deferred compensation plans (Code §409A; Code §457(b)) (Rockwood School District) and tax qualified retirement plans (including defined contribution plans, defined benefit plans and 403(b))
- Drafting and negotiation of investment management agreements, custody agreements, securities lending agreements, private equity transaction documents, side letters and similar agreements in connection with assets held and maintained by fiduciaries (The Missouri Foundation for Health, St. Louis Public Library Foundation, Parsons Blewett Memorial Fund)
- Preparation of grant and scholarship procedures and contracts (Parsons Blewett Memorial Fund); structuring specialized grants configured as loans and/or loan guarantees
- Tax advice in connection with tax exempt municipal bonds
- Secured 501(c)(3) status for Downtown St. Louis Community Improvement District; Gateway Mall Conservancy; and Health Literacy Missouri

### **Community Service & Awards**

- Martindale-Hubbell, AV Preeminent® Peer Review Rating
- City of Creve Coeur, Board of Adjustment, 2004 - Present  
Past Member of City of Creve Coeur, Missouri Finance Committee, Pension Committee and Adhoc Park Planning Committee
- Union Avenue Opera, Treasurer
- Congregation B'nai Amoona
- MERS/Missouri Goodwill Industries  
Past member of Board/Executive Committee Member  
Past Treasurer, Chair Finance Committee  
Past Member, Investment Committee  
Past Chair, Human Resources Committee

### **Employment History**

- Lashly & Baer, P.C.  
Member, 1991 - Present  
Associate, 1987 - 1991
- Cupples, Cooper & Haller, P.C.  
Associate, 1980 - 1986