

Michael J. Baker

Cooley LLP • 380 Interlocken Crescent, Suite 900 • Broomfield, CO 80021
(720) 566-4029 • mbaker@cooley.com

ACADEMIC EXPERIENCE

University of Colorado Law School, Boulder, Colorado

Adjunct Professor, Employee Benefits & Compensation Law, Jan. 2013 – Present

I teach a course focused on past and present employee benefits and compensation practices among private and public employers. Particular attention is given to the Employee Retirement Income Security Act of 1974 (ERISA), equity compensation, nonqualified deferred compensation (tax code Section 409A), golden parachutes (tax code Section 280G), and fringe benefits.

EDUCATION

Cornell Law School, J.D., 2006

- Dean's List, Cuccia Cup Quarter-finalist, Moot Court Board Member.

Sydney Law School, Study Abroad, Fall 2005

- Coursework: Australian Constitutional Law, Medical Law, and Criminology.

Utah State University, B.S. Accounting, *magna cum laude*, 2002

PROFESSIONAL LEGAL EXPERIENCE

I advise emerging, venture-backed, and public companies regarding tax issues in a variety of contexts, including entity formation, mergers and acquisitions, and restructurings. I also help corporations and partnerships structure equity and other compensation to accomplish their goals.

Cooley LLP, Broomfield, Colorado

Associate, Oct. 2007 – Present

SELECT CLIENTS: Facebook, Adobe, Zynga, NVidia, LG Electronics, and Spotify.

EXAMPLE DEAL: Thermo Fisher Scientific's acquisition of Dionex for \$2.1 billion.

IPOS: NewLink Genetics and Rally Software Development Corp.

SERVICE: Member of the Pro-Bono Committee.

Wilson Sonsini Goodrich & Rosati, Palo Alto, California

Associate, Sept. 2006 – Sept. 2007

SELECT CLIENTS: Google, McAfee, Palm, Amkor, Deutsche Bank, Genentech, and Rambus.

EXAMPLE DEAL: Western Digital's acquisition of Komag for \$1 billion.

Bar Admissions: Colorado and California.

Bar Memberships: American Bar Association and the Colorado Bar Association.

PUBLICATIONS AND CLIENT ALERTS

Employment Litigation, Chapter 17 in *The Rutter Group-California Practice Guide* (July 2010)
(Contributing Author).

100% Capital Gain Exclusion for Qualified Small Business Stock Investments: 12-Month Extension,
Cooley Alert (December 2010).

Temporary 100% Capital Gain and AMT Exclusion for Qualified Small Business Stock Investments,
Cooley Alert (October 2010).

*Small Business Jobs Act Relaxes Rules on Employer-Provided Cellphones; Temporarily Expands Certain
Tax Benefits*, Cooley Alert (September 2010).

Action Items for Compliance with Section 409A Final Regulations, WSGR Client Alert (June 2007).

*A Road Map for Traditional Nonqualified Deferred Compensation Plans under the Final Section 409A
Regulations*, WSGR Client Alert (May 2007) (Contributing Author).

*Proposed Regulation Relating to Default Investment Alternatives under Participant-Directed Individual
Account Plans*, WSGR Client Alert (October 2006).

INTERNSHIPS

Utah County Public Defender's Association, Provo, Utah
Public Defender Intern, Spring 2006

- Defended clients in court.
- Assisted with legal research and brief writing.

Jackson County District Attorney, Medford, Oregon
Deputy District Attorney Intern, Summer 2005

- Prosecuted five jury trials.
- Assisted with charging documents, arraignments, and sentencings.

Hon. Judge Dan Harris, First Circuit, Oregon State Court, Medford, Oregon
Law Clerk, Summer 2004

- Drafted memoranda on various legal topics.
- Assisted judge with legal research.

Internal Revenue Service, Baltimore, Maryland
Internal Revenue Agent Intern, Summer 2001

- Conducted individual income tax audits.
- Selected to meet IRS Commissioner Charles Rossotti.