

**CINDY S. BIRLEY**  
**PARTNER**

cindy.birley@davisgraham.com  
303.892.7347

**EXPERTISE**

Employee Benefits & Executive  
Compensation

**EDUCATION**

University of Denver Sturm College of Law,  
LL.M., Taxation, 1990

University of Michigan Law School, J.D.,  
1984

University of Iowa, B.B.A., *summa cum  
laude*, 1981

**ADMITTED IN**

Colorado

Cindy Birley is a partner at Davis Graham & Stubbs LLP with over 35 years of experience in the employee benefits and executive compensation field. She has in-depth knowledge of the Internal Revenue Code and the Employee Retirement Income Security Act of 1974 (ERISA). Cindy's expertise includes performing comprehensive compliance audits and reviews, designing and drafting all types of qualified, non-qualified, and welfare plans, and consulting with respect to all aspects of retirement plan terminations, tax, and ERISA-related issues, and mergers and acquisitions. She has extensive corporate, public sector, tax-exempt, and church plan experience.

**REPRESENTATIVE EXPERIENCE**

- Recognized, The Best Lawyers in America®, Employee Benefits (ERISA) Law, 2008-2024
- Recognized, Chambers USA Guide, 2013-2024
  - "Leaders in Their Field," 2016-2024
- Rated, AV® Preeminent™ 5.0 out of 5 in Martindale-AVVO Lawyer Ratings

- Received, Hammer Award in 2001 from Vice President Al Gore's National Partnership for Reinventing Government

**PROFESSIONAL ASSOCIATIONS**

- American Bar Association; Colorado Bar Association; and Denver Bar Association
- American Society of Pension Professionals & Actuaries
- National Association of Public Pension Attorneys
- Denver Chapter of the Western Pension & Benefits Conference

**PUBLICATIONS**

- "Compliance Issues for Qualified Plans," 52nd Annual Tax Institute (University of Denver Graduate Tax Program, July 25-26, 2002)
- "New Trends in Public Sector Plans," Trusts & Estates (September 2001)

## CINDY S. BIRLEY

### PARTNER

- "Deferred Retirement Option Programs" (co-authored with Kent Eichstadt), The NAPPA Report (February 1998)
- Federal-State Reference Guide for Social Security Coverage and FICA Reporting by State/Local Government Employers, A Federal-State Cooperative Publication (July 1995) ("Federal-State Reference Guide") (Ms. Birley was a contributor)
- "Participant-Directed Accounts in Retirement Plans: 1991 DOL Proposed Regulations" (co-authored with Deborah K. Distler), The Colorado Lawyer (November 1991)
- "Plan Design: Flexible Compensation" (co-authored with Richard A. Rose), Benefits Law Journal (Autumn 1990)