



## **In Memory of**

David M. Cook

Catherine L. Creech

Louis H. Diamond

Robert N. Eccles

Karen W. Ferguson

Jonathan (Jon) B. Forman

Douglas L. Greenfield

Peter E. Haller

Susan M. Halliday

Jared (Jerry) H. Kaplan

Alan D. Lebowitz

Richard (Rick) L. Menson

Martha Priddy Patterson

Steven D. Spencer

Michael A. Thrasher

S. Sheldon Weinhaus



The Counsel reports with sadness the loss of these Fellows, who passed after the date of our most recent annual meeting.

Bios for David Cook, Catherine Creech, and Louis Diamond are under development and will be provided at a later meeting.



**DAVID M. COOK**

David Cook, a Charter Fellow, died in 2020



**CATHERINE L. CREECH**

Catherine Creech, inducted in 2009, died in 2020



**LOUIS H. DIAMOND**

Louis Diamond, a Charter Fellow, died in 2020



## **ROBERT N. ECCLES**

Bob Eccles passed away in 2022 at age 74. He was inducted as a Fellow of the American College of Employee Benefits Counsel in 2006.

Bob received his undergraduate and law degrees from Harvard University in 1969 and 1972, respectively. Following graduation from law school, he served as a trial attorney for five years in the Civil Rights Division of the Department of Justice. He then began his career as an ERISA (the “Employee Retirement Income Security Act of 1974”) litigator with the Department of Labor,

where he worked for 10 years. From 1982 to 1988, he was Associate Solicitor of Labor, one of the most senior legal positions in the department. As counsel for the department, he was the government’s chief ERISA litigator. Among his most notable victories on behalf of the Secretary of Labor was the oft-cited case of *Donovan v. Bierwirth*, which established important principles associated with the standard of care for fiduciaries facing a conflict of interest.

After leaving government service, he became the leader of O’Melveny and Myer’s nationwide employee benefits practice for many years, practicing out of the DC office. Bob advised a broad range of ERISA clients, including employee benefit plans, plan sponsors, and service providers, with a focus on litigation. His roster of clients included U.S. Trust, Fidelity, CIGNA, Humana, Ford, Verizon, and other prominent institutions, as well as individuals. Bob was an ERISA pioneer, successfully defending his client in the first ERISA case brought against a financial services provider for investing its employees’ retirement plans in so-called proprietary funds.

For a number of years, Bob co-wrote (with David Gordon) the “ERISA Litigation Reporter,” which is considered the definitive ERISA litigation treatise by many practitioners.

Bob was an elite courtroom lawyer who paired a charming, soft-spoken manner with an intellectual intensity. Chambers and Partners legal rankings named him a “senior statesman” for his life’s work. As brilliant as he was as a thinker, he was humble, self-effacing, understated, and utterly without ego. When victories were won, all accomplishments were team accomplishments.

Bob as an opponent exemplified how to conduct oneself honorably as a lawyer. All those who knew Bob understood that he was the consummate professional who could be trusted not to lie or even stretch the truth. It is telling that despite his practice in litigation of thorny legal matters which had the potential to leave ill-feelings amongst those involved, Bob stood out as an individual whom everyone—even those whom he had opposed in litigation—truly liked and respected.



## **KAREN W. FERGUSON**

How do we define a life well-lived?

Karen Ferguson passed away in 2021. She was inducted as a Charter Fellow of the American College of Employee Benefits Counsel in 2000.

Karen was among a handful of women who graduated from the Harvard Law School Class of 1965. Following law school, she worked for consumer advocate Ralph Nader's Public Interest Research Group. In 1976, Nader gave her a check for \$10,000 and said, "Go make pensions an issue." She turned this seed money into the Pension Rights Center in Washington, DC, which she ran for 45 years. In an interview with the Harvard Law Bulletin in 2002, she succinctly summed up the challenge which her organization faced: "We have essentially two classes of retirees: those who do really well and those who live almost entirely on Social Security, which pays less on average than the minimum wage. "Those people aren't making it."

Karen led a paid staff that seldom numbered more than six. The limited resources available to the Center were but a minor obstacle to the fulfillment of the Center's mission. She and her small team soon became a national force. By the time of her death, the Center boasted a network of 570 registered lawyers who took on referrals from the Center, often on a pro bono basis.

Karen was particularly concerned about the plight of retired women in the United States. She and her organization were instrumental in advocating for and drafting the Retirement Equity Act of 1984 and later became very involved in making sure the intended beneficiaries of this law gained its protections. In an interview with The Washington Post in 1995, Karen stated, "A large segment of women who contact our office are recently divorced women who didn't know they could ask for a share of their husband's pension in the divorce settlement and get survivors benefits as well. Sometimes their lawyers didn't know to ask. They are left without the second-largest asset of a marriage after the house."

In 1995, Karen published "Pensions in Crisis: Why the System Is Failing America and How You Can Protect Your Future" (written with Kate Blackwell), which described the struggles of many retirees and outlined possible remedies.

In addition to counseling individuals about their pension benefits, Karen often testified before Congress and advised legislators. Her last legislative victory was the Butch Lewis Emergency Pension Plan Relief Act, which was signed into law by President Biden three months after her death. The Act restored the pensions of approximately one million people whose

retirement benefits had been drastically cut because of underfunded multi-employer pension plans.

“Karen Ferguson was the great, tireless champion leading the fight to protect endangered worker pensions,” Mr. Nader said in a statement. “Unassuming and unsung, she was both the brains and the national networker of efforts behind pension law. Her quiet, authoritative influence was felt on Capitol Hill, in executive suites, on the shop floors, and among specific pensioners needing immediate help.”

Karen’s passion, kindness, altruism, humanity and humility were a source of inspiration. She was that rare individual who left the world a better place and made anyone who knew her want to be a better person. She didn’t like fanfare, never craved the spotlight, was quick to credit others for accomplishments, and lived for fairness and justice. The Pension Rights Center has already helped millions of pensioners, and Karen’s legacy will live on to help millions more.

Karen continued to counsel individuals until her death at age 80. Her son Andrew noted that even in the last weeks of her life, Karen was on Zoom and on the phone with people who had lost their retirement benefits and had nowhere else to turn. “Here she is in the middle of dying and she’s helping out this individual in any way that she can. She did it because it was meaningful to her. Trailblazer. Pension advocate for millions of workers. Public interest lawyer extraordinaire. Hero. Best mom ever.”



## **JONATHAN (JON) B. FORMAN**

Jonathan (Jon) Forman died in 2021 at age 69. Jon was a noted professor of law and became a Fellow of the American College of Employee Benefits Counsel in 2014, nominated by Kurt Lawson and Professor David Pratt.

Jon was a graduate of Northwestern University in Evanston, IL (B.A., 1973), the University of Iowa (M.A., Psychology, 1975), the University of Michigan (J.D., 1978), and the George Washington University in Washington, DC (M.A., Economics, 1983). He began his professional career as a law clerk for Judge Robert J. Yock of the U.S. Court of Federal Claims in Washington, DC. He served as trial counsel in the Tax Division of the U.S. Department of Justice from 1979 to 1983, and then served as tax counsel to U.S. Sen. Daniel Patrick Moynihan (D-NY) from 1983 to 1984. Jon spent the academic year 2009 to 2010 as Professor in Residence with the Internal Revenue Service Office of Chief Counsel.

Jon began his teaching career at the College of Law at University of Oklahoma ("OU") in 1985, teaching numerous tax courses, as well as Elder Law and Employee Benefits Law. At the time of his death, Jon held the Kenneth E. McAfee Centennial Chair in Law. He was a prolific author, authoring the book "Making America Work" (Urban Institute Press 2006), as well as 20 well-respected law review articles, and more than 300 other publications. He testified before the U.S. Senate, U.S. House of Representatives, the U.S. Department of Labor, and the Oklahoma Legislature.

Jon was a founding member of the Internal Revenue Service Advisory Committee on Tax Exempt and Government Entities ("ACT") in 2001 to 2003, was a delegate to the 1998 and 2002 National Summits on Retirement Savings, and served as a member of the Oklahoma Public Employees Retirement System.

Jon was a terrific collaborator, important to the success of both academic and American Bar Association ("ABA") Section of Taxation projects. He was a constant presence at the ABA Section of Taxation meetings and chaired the Committee on Tax Policy and Simplification from 2013-15. As a pension expert, he was also active with the ABA Section of Taxation's Employee Benefits Committee, serving as Assistant Vice Chair of the Employee Benefits Legislation and Litigation Subcommittee. Jon was also committed to pro bono work and offered his assistance to Norman, OK residents through the IRS Volunteer Income Tax Assistance ("VITA") program.

Jon's students at OU remember him for his passion for justice and the fair application of the law for everyone. For those who knew him well, Jon was always up for an adventure. He loved traveling the National Parks on his motorcycle.



## **DOUGLAS L. GREENFIELD**

Douglas Greenfield, who died in 2020 at age 61, was a noted employee benefits lawyer and a Fellow of the American College of Employee Benefits Counsel, having been inducted into the College in 2007.

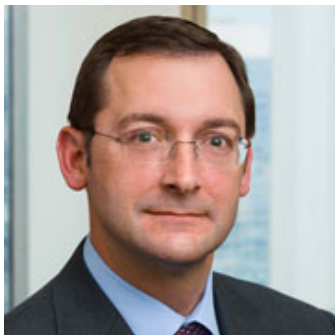
Doug graduated from Stanford University in Stanford, California, earned a Masters from Claremont University in Claremont, California, and attended Temple Law School in Philadelphia, Pennsylvania.

In 1989, Doug moved to Washington, DC where he joined Bredhoff & Kaiser to focus his legal talents on helping advance organized labor. Over his thirty-year career at Bredhoff & Kaiser, Doug was well-regarded throughout the American labor movement not only for his expertise in employee benefits law, but also for his creativity and judgment. Within the firm, countless colleagues turned to him for mentorship and for forthright and expert guidance.

Throughout his career, he served as valued counsel to pension and health funds of many labor organizations. His deep understanding of formidably technical matters was coupled with an equally deep appreciation of the consequences and realities faced by his clients and their members. Doug pioneered innovative financing vehicles to preserve and enhance retirement benefits for tens of thousands of workers in the automotive, steel, paper, and other industries, many of whom were represented by the United Steelworkers, one of Doug's longest-standing clients. Doug was known for being able to listen to all sides, zero in on the important issues, and provide practical options for solving the most complex problems.

Doug also used his time and employee benefits expertise to give back to the public. In 2017, United States Secretary of Labor Thomas E. Perez appointed Doug to serve as a member of the ERISA Advisory Council, a body that advised the Secretary of Labor and submitted recommendations regarding the Secretary's functions under the Employee Retirement Income Security Act of 1974. The 2017 Council with Doug's participation as an issue vice chair developed recommendations for less burdensome and more effective ways to deliver mandated content for health and welfare summary annual reports, annual notices, and summary plan descriptions. Doug served as an issue vice chair of the Council from 2017-2019.





## **PETER E. HALLER**

Peter Haller, who died in 2021 at age 55, was a respected employee benefits lawyer and a Fellow of the American College of Employee Benefits Counsel (the “College”), having been inducted into the College in 2019. He was nominated by College Fellows Andrew Oringer and Melanie Nussdorf.

Peter earned his undergraduate degree in accountancy at Bentley College in Waltham, MA in 1988 and his law degree at Boston College Law School in Newton Centre, MA in

1993. Over the course of his career, his practice focused on a wide range of employee benefits and executive compensation issues. He earned special recognition as a leader and skilled advisor in the area of Employee Retirement Income Security Act of 1974 (“ERISA”) fiduciary issues.

After law school, he began as an associate at Drummond Woods & McMahon in Portland, ME and in 1995 moved to Patterson Belknap Webb & Tyler, a New York law firm. Peter then worked at Morgan Lewis & Bockius in New York from 1997 to 2000. Peter joined Willkie Farr & Gallagher LLP in New York as an associate in 2000 and was promoted to special counsel in 2006. In 2007, he took an in-house position and served as a director and counsel for Credit Suisse also in New York, where he was the global head of the ERISA and Executive Compensation practices, and head of the U.S. Bank Regulatory practice, before returning to Willkie as a partner in 2015 through the rest of his life. Peter was a partner in the Executive Compensation & Employee Benefits Department of Willkie and leader of the ERISA fiduciary practice.

Peter advised clients on their employee benefit plans and programs, with an emphasis on the fiduciary responsibility and prohibited transaction rules under ERISA, including the Department of Labor guidance and court decisions arising out of the fiduciary rules and related exemptions. He had significant experience with ERISA issues raised by hedge funds, private equity funds, and financial institutions. He wrote and spoke extensively, including numerous presentations for the Practising Law Institute.

Peter chaired the New York City Bar Association subcommittee on ERISA Fiduciary Duties and also served as an adjunct professor and guest lecturer at Georgetown University Law Center and Howard University Law School teaching the ERISA module for several courses. Peter also completed a research report for the Federal Canadian Government on comparative treatment of pensions in bankruptcy.

Peter left a strong impression on those he met in the employee benefits world. Smart, knowledgeable, humble, and generous, he deflected credit quickly and was always open to sharing information and perspectives. A College Fellow noted that his “presentations [were] very deep and thorough; it [was] rare that he [hadn’t] found some piece of authority that most practitioners would miss.” Another College Fellow remarked that Peter was “an incredibly quick study, with tremendous insight and judgment.” Through his work as inside and outside counsel and his substantial high-profile speaking engagements, he became a go-to person for advice and comments in his area of practice. He was careful to consider unintended consequences and more subtle meanings of statutory and regulatory provisions. Colleagues also noted that he operated at the absolute highest of ethical standards and was a tremendous mentor.



## **SUSAN M. HALLIDAY**

Susan Halliday died in 2021 at age 72. She was a Charter Fellow of the American College of Employee Benefits Counsel (the “College”), having been inducted into the College in 2000.

Susan was a graduate of Webster College (now known as Webster University) in Webster Groves, MO (B.A., 1970), Hofstra University in Hempstead, NY (J.D., 1974), and New York University in New York City, NY (LL.M. in Taxation, 1984). Early in her

career, she worked at Exxon Mobil Corporation, Akzo American Inc., and MetLife. Most recently, Susan was a Senior Benefits Law Specialist in the Office of Regulations and Interpretations at the U.S. Department of Labor’s Employee Benefits Security Administration (“EBSA”), in Washington DC.

In her time at EBSA working on Employee Retirement Income Security Act of 1974 (“ERISA”) guidance, she was passionate about using her pre-EBSA background and expertise toward developing top quality guidance. For example, she worked diligently to take into account ERISA tax provisions that had impact on the ERISA Title I provisions directly under EBSA jurisdiction. Among her projects at EBSA were the 2008 proposed rules on the Fiduciary Requirements for Disclosure in Participant-Directed Individual Account Plans (73 FR 142). She generously provided invaluable mentoring to junior staff.

Susan left her mark on the employee benefits legal community in many ways. She was active in the College governance, serving on the College’s Board of Governors from 2000-07; as Treasurer from 2000-02; and as Secretary from 2005-06. She was a Fellow of the American Bar Foundation and served as Vice Chair on the Employee Benefits and Executive Compensation Committee of the American Bar Association (“ABA”) Business Law Section, as well as Liaison from the Section to the ABA Joint Committee on Employee Benefits.

Susan was described by friends and colleagues as an honest, dedicated and fiercely intelligent lawyer, a learned person who was outstanding.



## **JARED (JERRY) H. KAPLAN**

Jerry Kaplan, who died in 2020, was an accomplished employee benefits lawyer and a Fellow of the American College of Employee Benefits Counsel (the “College”), having been inducted into the College in 2004.

Jerry’s accomplishments in employee benefits were concentrated in Employee Stock Ownership Plans (“ESOPs”). He graduated from University of California at Los Angeles in 1960 and Harvard Law

School in 1963. He lived into his 80s and made his mark during his long and impactful career as a partner in several Chicago law firms: Ross & Hardies; Grossman Singer Mauck & Kaplan; Keck, Mahin & Cate; and McDermott, Will & Emery, where he practiced from 1994 to 2017. He also was Founder and CEO at Delaware Place Advisory Services, LLC.

Mr. Kaplan was one of the first lawyers who used the ESOP as a means of facilitating corporate mergers and acquisitions. He engineered an ESOP for Cargill Incorporated in 1991 to 1992, a deal of about 750 million dollars. In another major deal, he represented the pilots’ union which initiated an ESOP transaction in 1993-1994 with United Airlines, which led to the employees using an ESOP to purchase a controlling interest in the airline, which continued to be publicly owned.

A frequent author and lecturer on ESOPs, Jerry was a co-author of two BNA “Tax Management Portfolios,” entitled, “ESOPs” and “ESOPs in Corporate Transactions,” respectively. He was also a member of the editorial advisory board of Shannon Pratt’s “Business Valuation Update,” and served on the board of advisors of the “Corporate Taxation Journal” and on the board of editors of the “Journal of Employee Ownership Law and Finance,” published by the National Center for Employee Ownership.

Jerry was involved in numerous professional organizations. He served on the ESOP Association’s Valuation Advisory Committee. He was the former chairman of the State of Illinois Advisory Task Force on Ownership Succession and served on the state’s Employee-Owned Enterprise Advisory Council.

He served as chairman of the Legislative and Regulatory Advisory Committee of the ESOP Association from 1985 to 1990. Jerry was a past chairman of the Administrative Practice Committee of the American Bar Association’s Tax Section. In 2005, he was named a Fellow of the American Bar Foundation.

Jerry was a leading contributor in the ESOP area. Colleagues remember Jerry as a brilliant visionary in his field and as an innovator with great expertise and integrity. He was known as a true pioneer with a mind for business and great skill for explaining complex concepts.



## **ALAN D. LEBOWITZ**

Alan Lebowitz, who died in 2019 at age 74, was a noted employee benefits lawyer and Fellow of the American College of Employee Benefits Counsel (the “College”), having been inducted into the College in 2002. Alan graduated with a B.A. from the University of Massachusetts in Amherst, Massachusetts, a J.D. from Suffolk University Law School in Boston, Massachusetts, and an LL.M. in Taxation from George Washington University Law School in Washington, DC.

Alan had a long distinguished career first at the Internal Revenue Service (“IRS”) and then the U.S. Department of Labor (“DOL”). He held several positions in the Employee Plans area of the IRS from 1970 through 1978, ending as Chief of the Prohibited Transactions staff. He joined the DOL in 1979, serving as Assistant Administrator for Fiduciary Standards and Assistant Administrator for Enforcement, before becoming the first Deputy Assistant Secretary of Employee Benefits Security Administration (“EBSA”) and its preceding agencies. His responsibilities included overseeing EBSA’s regulatory, enforcement, and reporting activities. Prior to his retirement in 2013, he spent nearly three decades of his 43-year federal career in leadership crafting the agency’s programs.

He played an outsized role in the DOL’s enforcement efforts, including its actions to protect workers and retirees and the assets of their retirement plans from the Enron and Madoff scandals, in addition to initiatives which recovered more than \$20.1 billion in benefits for plan participants and their families. Recognizing the need for fast and effective compliance assistance, Alan spearheaded the effort to create a team of benefits advisors to answer questions directly from the public by phone and email, and annually resolve thousands of benefits disputes. The program has been recognized as one of the best customer service operations in government, recovering more than \$2.1 billion in benefits subsequent to its founding.

In terms of improvements in reporting, Alan effectively coordinated with the IRS and the Pension Benefit Guaranty Corporation to develop an online system for plans to file required annual reports.

His efforts modernized the reporting process, reduced employer burden, and improved the accessibility of benefit plan data for participants and the public.

Recognized for his extraordinary executive and managerial abilities throughout his career, Alan received the Meritorious Executive Presidential Rank Award in 1987 and the Distinguished Executive Presidential Rank Award in 1991. In 1999, he received both the DOL's prestigious Philip Arnow Award, given annually to one employee in recognition of superior accomplishments and service to the Department, and the Public Service Award from the International Foundation of Employee Benefit Plans. At the time, he was only the second non-member of Congress to receive this prestigious award. Upon his 2013 retirement, EBSA honored Alan's service and legacy by creating the Alan D. Lebowitz Honorary Award to recognize managers and supervisors who exemplify Alan's dedication, distinguished career of excellence, and commitment to mentoring future leaders. For all he accomplished for EBSA and the American public, he is remembered by his colleagues as a thoughtful leader and wise mentor.

For more information about Alan, see U.S. Department of Labor Blog, Remembering a True Public Servant: Alan Lebowitz, posting by Timothy D. Houser, Deputy Assistant Secretary of National Office Operations in the Department of Labor's Employee Benefits Security Administration, October 21, 2019 (<https://blog.dol.gov/2019/10/21/remembering-a-true-public-servant-alan-lebowitz>).



## **RICHARD (RICK) L. MENSON**

Richard Menson died in 2021 at age 77. Rick was a Charter Fellow (2000) of the American College of Employee Benefits Counsel.

Rick was a graduate of Ripon College in Ripon, WI (B.A. in Political Science and Economics, 1965), Northwestern University School of Law in Evanston, IL (J.D., 1968), and George Washington University in Washington, DC (LL.M. in Taxation, 1973). He served his country as a

Captain in the Judge Advocate General's ("JAG") Corporation from 1965 to 1973, including 18 months in Vietnam. He joined Gardner, Carton, and Douglas in Chicago, Illinois. As a junior lawyer in the firm's tax department, Rick told the head of the tax practice that he would need six months of working full-time in the benefits area after the Employee Retirement and Income Security Act of 1974 ("ERISA") was passed to get his clients' plans up to date, before he would return to the tax department. Little did Rick realize that those six months would turn into a lifelong career in employee benefits. Rick worked at Gardner Carton from 1977 to 1998, leaving as a partner. In 1998, he joined McGuire, Woods, Battle & Boothe as a partner and leader of the firm's new Chicago office. He retired in 2012 from the Atlanta office of McGuireWoods.

Rick was active in many employee benefits organizations. He served as the chair of the Joint Committee on Employee Benefits of the American Bar Association, the chair of the Employee Benefit and Executive Compensation Committee of the Business Law Section of the ABA, the chair of that Committee's Welfare Plan Subcommittee, the chair of the Illinois State Employee Benefits Section Council, and the chair of the Employee Benefits Committee of the Chicago Bar Association. Rick was a Founding Member of the International Pension and Employee Benefit Lawyers Association. He was a board member of the Plan Sponsor Council of America for 20 years and a member of its Legal and Legislative Committee.

Rick's lifetime contributions in employee benefits are impressive. At Rick's retirement, McGuireWoods recognized Rick's "...personal leadership, legal excellence, client skills, and dedication." Rick was an incredible mentor to those new to the employee benefits field of law and his legacy was left in the people he encountered every day. But he was most proud of those in his family, especially his grandchildren, and stressed to young associates the important of spending time with family and friends.



## **MARTHA PRIDDY PATTERSON**

Martha Priddy Patterson died in 2020 at age 71. She had become a Fellow of the American College of Employee Benefits Counsel (the “College”) in 2003.

She was a 1971 graduate of Vanderbilt University and a 1974 graduate of the University of Texas School of Law. She moved to Washington, DC to serve on the legislative staff of U.S. Rep. Bob Eckhardt (D-TX). Later she was a partner in the law firm of O’Connor & Hannan, was tax policy director of Time Inc.’s Washington legal office, was director of employee benefits policy and analysis for KPMG, and then served for a decade in that same role for Deloitte Consulting until her retirement in 2009.

She worked in Washington for her entire career. She was highly influential in employee benefits. In 1983, she co-founded The Tax Coalition, a women’s organization of Congressional staffers, lawyers, lobbyists, and consultants. A prolific and well-known author and speaker, she was often interviewed in the national press on retirement issues, especially in spotlighting retirement savings disparities for women.

An especially influential work was her book on financial planning for working women, “The New Working Woman’s Guide to Retirement Planning: Saving and Investing Now for a Secure Future” (University of Pennsylvania Press 1999). In the book she described many reasons that women’s retirement savings have been generally lower compared to men’s, e.g., when workers take time off to care for children, they incur a loss of seniority and even after returning to work, they have missed the opportunity for promotions that would have brought higher retirement benefits. She also noted in the book that women disproportionately work in fields in which employers are less likely to sponsor retirement plans.

In the book’s first edition (1993), she wrote that “only 9 percent of women over 40 receive or expect to receive a retirement benefit.” By the time the 1999 edition was written, the percentage had increased, but only to 21 percent. She provided testimony on the issue at Congressional hearings.

She also was the author of “The 401(k) Handbook” (West Publishing, 1991 and following) and co-authored, with Phyllis C. Borzi, a chapter in a book, “Recalibrating Retirement Spending and Saving” (Oxford University Press 2008). The chapter (“Regulating Markets for Retirement Payouts: Solvency, Supervision, and Credibility”) assessed the laws and regulations that govern investment advisers who manage lump sum distributions to retirees (which generally are rolled over into IRAs, often with the adviser’s recommendation).



The analysis by Patterson and Borzi later would inform the impactful fiduciary regulations issued during Borzi's tenure as Assistant Secretary of Labor for the Employee Benefits Security Administration.

Patterson was not only very much appreciated by her peers who knew her in the College, but by those in other organizations as well. After her death, a tribute to Patterson was included in the official program for the 25th anniversary awards of the Women's Institute for a Secure Retirement, which described her many achievements and said "Martha's great sense of humor is sorely missed."



## **STEVE D. SPENCER**

Steven Spencer who died in 2020 at age 67 was a nationally recognized expert in employee benefits and was a Charter Fellow in 2000 of the American College of Employee Benefits Counsel.

Steve's professional accomplishments were numerous and were concentrated mainly in the employee benefits and labor law practices. Steve attended Cornell University for his undergraduate studies and then pursued a law degree at Columbia University. After graduation, he moved to Philadelphia in 1978 to begin his legal

career at the Morgan Lewis law firm. He initially practiced in Morgan Lewis's Labor and Employment Practice Group and subsequently moved to Morgan Lewis's Employee Benefits/Executive Compensation Practice Group. Steve served for nearly 20 years in the Employee Benefits/Executive Compensation Practice Group, first as Deputy and then as Practice Group Leader. He retired in 2018 having spent his entire 40-year career at Morgan Lewis.

Steve loved mentoring young and aspiring lawyers. He knew that the entire first generation of employee benefit lawyers practicing after the enactment of the Employee Retirement Income Security Act of 1974 ("ERISA") were all reaching the end of their legal careers. These lawyers had helped to develop the precedents that defined ERISA's meaning and application. Steve made concerted efforts to pass on the accumulated knowledge of his career to a new generation of employee benefit lawyers.

Steve was a mentor to many lawyers within his firm, but Steve also reached beyond his law firm. Steve was a longtime adjunct professor at both The University of Pennsylvania Law School and Villanova Law School. Following his retirement in 2018, Steve became an adjunct faculty member at his beloved Cornell University, teaching courses in both the Law School and the School of Industrial and Labor Relations ("ILR"). An annual award was established in his name at the ILR School in recognition of having taught the employee benefits law course "50 times over a 30-year period."

For more information, see

<https://www.ilr.cornell.edu/alumni/alumni-stories/friends-and-family-establish-steven-spencer-memorial-award>.

Steve was a prolific writer. Most significantly, he was the Contributing Editor of the ERISA Preemption Chapter of Employee Benefits Law. He was a Co-Chair of the Subcommittee on Employee Benefits of the Labor and Employment Law Section of the American Bar Association. Steve was also the recipient of numerous professional awards.

Steve had a strong belief in the importance of community service and dedicated much of his free time to helping others, including those with special needs and disabilities. Most significantly, Steve was the Chair of the Board of the Vanguard School in Valley Forge in Pennsylvania, which provided resources for children with learning disabilities. He was also the Chair of the Board of Achieve Now, an organization dedicated to increasing children's literacy in Philadelphia. Finally, he lovingly served as head coach of the Lower Merion Soccer Club's Special Needs Soccer Team in Pennsylvania for over 10 years.



## **MICHAEL A. THRASHER**

Michael Thrasher, who died in 2020 at age 74, was a noted employee benefits lawyer and a Charter Fellow of the American College of Employee Benefits Counsel (the “College”), having been inducted into the College in 2000. Michael graduated from Duke University in Durham, North Carolina and received his J.D. from the University of North Carolina-Chapel Hill. Subsequently, he received an LL.M. in Taxation from

Georgetown University Law Center in Washington, DC, where he also served as an adjunct professor for many years focusing his teaching there on welfare benefit plans.

He spent most of his career with the Office of Chief Counsel for the Internal Revenue Service in Washington, beginning in the early 1970s. By the late 1970s, he had already become a Branch Chief in Employee Plans and Exempt Organizations at the IRS Office of Chief Counsel and by the time of his retirement from the IRS in 1996, had reached the position of Assistant Chief Counsel. Throughout his very productive years at the IRS working on numerous important benefit matters, he conscientiously took the concerns of all stakeholders into account in order to prepare guidance that worked effectively for all. Practitioners found Mike approachable and thoughtful in discussing policy issues with them.

Among the many employee benefits issues for which he was responsible during his time at the IRS are: Voluntary Employees’ Beneficiary Associations (“VEBAs”) under Section 501(c)(9) of the Internal Revenue Code (the “Code”), the funded welfare benefit plans rules under Section 419 and 419A of the Code, the Treasury Regulations under Section 105(h) of the Code involving self-directed medical expense reimbursement plans, loans under qualified plans (Section 72(p) of the Code), deductions for contributions to qualified plans (Section 404 of the Code), benefits provided under cafeteria plans (Section 125 of the Code), multiemployer pension plans, and Employee Stock Ownership Plans (“ESOPs”), including leveraged and tax credit ESOPs.

When he retired from the IRS, he became Of Counsel to the Groom & Nordberg firm, now Groom Law Group, also located in Washington, DC. At Groom, he continued to advise clients in many of the same areas (focusing particularly on VEBAs, the Section 105(h) non-discrimination rules, and funded welfare plans), but he expanded his expertise to include Health Savings Accounts (“HSAs”) and Flexible Spending Arrangements (“FSAs”). Michael retired from Groom in December 2013.

Michael was a member of both the Exempt Organizations and Employee Benefits Committees of the American Bar Association Tax Section, and while at the IRS, he was a much sought-after committee panelist. Attendees at the meetings very much appreciated Michael's candor and direct approach to issues. As one College Fellow remarked, "Whenever, he spoke, we feverously took down everything he said."



## **S. SHELDON WEINHAUS**

Sheldon Weinhaus passed away in 2021. He was inducted as a Charter Fellow of the American College of Employee Benefits Counsel in 2000.

Sheldon was a tireless advocate for the underprivileged and underserved members of our community. He marched with the Reverend Martin Luther King, Jr., served as a founding executive board member and second president of the Patient Advocate Foundation, was appointed by President Clinton to serve on the Presidential Advisory Commission on Consumer Protection and Quality in the Health Care Industry, and

was a member of the National Institute of Health Task Force on Bioethics in Cancer Research.

Practicing in his own small firm, Sheldon frequently found himself opposite well-heeled adversaries. No matter the odds against him, Sheldon was relentless in the pursuit of justice on behalf of his clients, many of whom were individuals with very limited resources. One such client was James Geissal, who was denied COBRA continuation coverage by his employer after being fired while suffering from cancer. After receiving adverse rulings at both the trial court and Eighth Circuit Court of Appeals, Sheldon argued the case before the United States Supreme Court. In a unanimous decision in favor of Sheldon's client issued in 1998, the Supreme Court held in *Geissal v Moore Medical Corporation* that an employer may not deny COBRA continuation coverage to a qualified beneficiary merely because he is covered under another group health plan at the time he makes his COBRA election.

Advancing age did nothing to diminish Sheldon's passion for helping those in need. He continued to provide pro bono services in the employee benefits area through Legal Services of Eastern Missouri and the South Central Pension Rights Project until shortly before he died at age 90.



