

Leslie DesMarteau is an employee benefits and executive compensation attorney experienced in dealing with a variety of issues for both for-profit and tax-exempt clients, including:

- Advising clients regarding benefit plan design, amendment and administration in connection with tax-qualified 401(k), 403(b), and other defined contribution plans and defined benefit plans, and preparing plan documents.
- Preparing and submitting applications to the IRS for determination of qualified plan status for both ongoing and terminating retirement plans.
- Assisting clients in complying with ERISA reporting and disclosure requirements.
- Analyzing and negotiating pension plan investments in private equity funds and other alternative investments.
- Advising clients regarding employee benefits issues involved in mergers and acquisitions.
- Analyzing multiemployer plan tax-qualification and other regulatory issues, including withdrawal liability.
- Assisting clients with issues presented by qualified retirement plan investment in employer stock.
- Advising clients regarding compliance with prohibited-transaction rules and other matters implicating ERISA fiduciary duties.
- Representing clients in connection with a range of ERISA claims and legal proceedings, including retirement benefit claims, breach of fiduciary claims, government audits and government self-correction programs.
- Advising clients regarding benefits governance issues.
- Assisting clients in the design and implementation of pension de-risking strategies.



LESLIE E. DESMARTEAU

COUNSEL

ldesmarteau@hselaw.com

tel: 585.231.1273

fax: 585.232.2152

Admissions

New York

Education

Harvard Law School, J.D., *magna cum laude*Tufts University, B.A., *summa cum laude*

Professional and Civic Affiliations

- Treasurer, Archaeological Institute of America, Rochester Chapter

Publications

- Author, "Who's Minding the Baby? ERISA Plan Governance Considerations," *Benefits Law Journal*, Summer 2018
- Author, "The Animals in the Employee Benefits Investment Product Zoo," *Benefits Law Journal*, Summer 2016

- Author, "Designing and Maintaining a Retirement Plan," *Benefits Law Journal*, Spring 2014
- Author, "Dealing with the Aftermath of Benefit Plan Administrative Errors," *Benefits Law Journal*, Spring 2013
- Author, "The Employee Benefits Filing Cabinet," *Benefits Law Journal*, Summer 2011
- Author, "Employee Benefits Exceptions to Attorney-Client Confidentiality (and the Exceptions to the Exceptions)," *Benefits Law Journal*, Autumn 2010
- Author, "The Best Defense Is a Good Offense: Handling Benefit Plan Claims in a Fair and Efficient Manner," *Benefits Law Journal*, Winter 2009
- Author, "Working with Plan Vendors: Designing and Understanding a Plan's Service Agreement," *Benefits Law Journal*, March 2008
- Author, "Estate Planning with Retirement Benefits," *Monroe County Bar Association Views*, January–February 2001

Honors and Awards

- Tufts University
 - Phi Beta Kappa
 - William Frank Wyatt Prize
 - Golden Key National Honor Society

