

**Lorne O. Dauenhauer**

Shareholder  
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**Areas of Practice**

Lorne Dauenhauer practices exclusively in the areas of employee benefits, ERISA and executive compensation. Lorne has more than 18 years of experience in the employee benefits field, including nine years as an actuarial consultant, and has been practicing employee benefits law since 2002. Lorne's professional focus is primarily on qualified and non-qualified retirement plans, including ESOPs, multiemployer (Taft Hartley) pension plans, and executive and equity-based compensation arrangements.

Lorne's expertise extends to all aspects of employee benefits and executive compensation issues, including obtaining favorable determination letters, dealing with government agencies (IRS, DOL, and PBGC), reviewing Qualified Domestic Relations Orders, advising on multiemployer withdrawal liability assessments and working with the federal tax aspects of equity-based and executive compensation plans, including Internal Revenue Code section 409A.

Lorne's extensive actuarial and plan administration background makes him uniquely qualified to deal with equity-based compensation issues, including accounting implications under FAS 123(R), as well as with issues affecting defined benefit pension plans, their sponsors and fiduciaries. Lorne is the firm attorney primarily responsible for issues arising under the Internal Revenue Code section 280G "golden parachute" rules and the \$1 million deduction cap rules imposed on public companies under Internal Revenue Code section 162(m).

**Admitted to Practice**

Oregon

**Academics**

Northwestern School of Law of Lewis and Clark College (J.D., *cum laude*, 2002)

Research Editor, Journal of Small and Emerging Business Law

Certificate in Federal Tax Law

Recipient, West Publishing Company Award for Scholastic Achievement

Gonzaga University (B.S., 1990)

Mathematics and Computer Science

**Practice Group and Specialty Team Memberships**

Employee Benefits

Education

Taxation

**Awards and Honors**

Named one of *The Best Lawyers in America*<sup>®</sup>, Employee Benefits (ERISA) (2011-2012)

Named as a "Rising Star," *Super Lawyers* magazine, Employee Benefits/ERISA (2009-2011)

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### **Professional and Community Activities**

Member, Multnomah Bar Association

Member, Oregon State Bar

Board Member, Oregon Lawyers Against Hunger (2005-present)

Western Pension & Benefits Conference (1996-present), Board Member (2003-2007)

American Society of Pension Professionals and Actuaries, affiliated professional member  
(2003-present), defined benefit subcommittee member of Government Affairs Committee  
(2004-present)

National Association of Stock Plan Professionals (2005-present)

Portland Actuarial Club (1991-present), President (1999-2000)