



John F. LeBlond, Counsel

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John has been active in the employee benefits field for more than 35 years, and his practice covers the full range of employee benefit matters. This includes all types of pension, profit sharing, and welfare benefit plans for both bargaining and non-bargaining unit employees. He has particular knowledge and experience with defined benefit pension plans, cash balance or "hybrid" plans, ESOPs, and various types of non-qualified deferred compensation arrangements.

He has been engaged in resolving a number of disputes with the Internal Revenue Service and the U.S. Department of Labor arising from field examinations of employee benefit plans by those agencies. He also has consulted on and prepared a number of "Voluntary Compliance Resolution Program" (VCR) filings with the Internal Revenue Service and the U.S. Department of Labor. Most recently, John was actively involved in attempting to secure regulatory approval for the take-over of a frozen \$300 million pension plan by an unrelated financial services organization, which resulted in the issuance of Revenue Ruling 2008-45 by the Internal Revenue Service.

Representative Matters

- Employee benefit litigation experience, including the second case involving the U.S. Department of Labor's investigative subpoena power over employee benefit plans
- Litigated a number of cases in the U.S. Tax Court and the U.S. Court of Appeals for the Third Circuit, including obtaining a ruling overturning a Treasury Department regulation involving joint and survivor annuity requirements, and one case believed to be the only class action tax qualification declaratory judgment proceeding before the U.S. Tax Court

Experience

1974 Reed Smith



Legal Education

1973 J.D., Wayne State University

Undergraduate Education

1965 B.A., Michigan State University

Professional Admissions / Qualifications

- Pennsylvania
- Michigan

Court Admissions

- U.S. Tax Court
- U.S. Court of Appeals - Third Circuit
- U.S. District Court - Western District of Pennsylvania
- U.S. District Court - Northern District of Ohio
- U.S. District Court - Northern District of West Virginia
- U.S. District Court - District of New Jersey

Professional Affiliations

- Wesley Spectrum Services (a large multi-faceted social services organization providing special education to children and youth with emotional and other learning disabilities) – Board Member (past Chair)