SheppardMullin

→ **John Temple**

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John Temple is special counsel to the firm and formerly was a partner in both the Tax and Corporate Practice Groups in the firm's Los Angeles office.

Areas of Practice

John represents plan sponsors, insurance companies, plan fiduciaries, consultants, lenders, and investment advisors with respect to employee benefits, retirement plan and other ERISA matters. He has substantial experience in all aspects of qualified retirement plans, medical, severance and other welfare plans, cafeteria plans, and Section 403(b) annuities, including establishing plans, their day-to-day administration and interpretation, and plan investment transaction matters. John provides fiduciary advice to corporate trustees, plan committees, company sponsors or other plan fiduciaries with respect to investment and other fiduciary issues, including the applicability of the Department of Labor "plan assets" rules, prohibited transactions, and unrelated business taxable income. He has also represented plan sponsors in connection with Department of Labor audits of retirement plans and welfare plans.

Representative ERISA investment transactions include purchases of (i) substantial preferred stock investments in venture capital companies, (ii) real property or venture partnership investments, and (iii) mortgage pass-through certificates. John has also represented numerous companies, corporate trustees and lenders in connection with establishing employee stock ownership plans and transactions involving leveraged ESOP's.

Memberships

Member, Los Angeles County Bar Association

Vice-Chair, ABA Committee on Employee Benefits Tax Problems, 1991-1996

Practices

Employee Benefits

Tax

Employee Benefits/ERISA

Education

J.D., University of California, Berkeley, 1982

B.G.S., University of Iowa, 1977

Admissions

California

Iowa