



ATTORNEY PROFILE

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AREAS OF PRACTICE

Executive Compensation and

Employee Benefits

Mergers and Acquisitions

Financing and Commercial

Transactions

Corporate Law

Corporate Governance

Tax Law

BAR ADMISSIONS

Florida

New York

District of Columbia

Andrew J. Fawbush is a Partner in the Tax Practice of Smith, Gambrell & Russell, LLP with a concentration in Executive Compensation and Employee Benefits.

He has more than 35 years of legal experience in the employee benefits, compensation and ERISA practice areas. This includes fiduciary issues, qualified and non-qualified plans, executive compensation, welfare benefit plans and corporate governance involving compensation and benefits issues.

Mr. Fawbush also has experience with respect to executive compensation and employee benefit plan issues in connection with mergers and acquisitions (M&A), including integration of post-closing benefit plans. He has served as benefits and ERISA counsel to several Fortune 500 companies, their boards of directors and compensation committees, a state university and its affiliated organization, various tax-exempt entities, insurers in developing products for employee benefit plans, plan fiduciaries, plan service providers and multi-employer pension plans. He was selected for inclusion in both the *Florida Super Lawyers* and *New York Super Lawyers* lists in Employee Benefits/ERISA, as one of *The Best Lawyers in America*® in the area of Employee Benefits, one of the Top Lawyers in Benefits Northeast Florida by Jacksonville Magazine and one of the "Top Employee Benefits Lawyers" by the International Bar Association. Mr. Fawbush has written and lectured on many aspects of executive compensation, ERISA and employee benefits. He has been recognized for exceptional pro bono service by the Supreme Court of Florida.

Mr. Fawbush has been involved in many activities during his career. He was President, Employee Benefit Council of Northeast Florida in 1992, was a faculty member in the University of North Florida Certified Employee Benefits Specialist Program and President of the University of Florida Alumni Association. He is a member of the American Bar Association, Tax Section, Employee Benefits Committee; a member of The Florida Bar, Tax Section, Employee Benefits Committee; a member of the Board of Trustees at the University of Florida College of Law, and current member of the Board of Directors of the University of Florida Alumni Association, 2011-2012 President of the Board of Directors of the University of Florida Athletic

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Association, and on the Advisory Board of the *Journal of Retirement Planning*.

Mr. Fawbush received his B.S./B.A., with high honors, at the University of Florida in 1972 and his J.D. at the University of Florida Levin College of Law in 1974, where he served on the *Law Review* from 1973 to 1974.

Mr. Fawbush has been recognized by the Supreme Court of Florida and Jacksonville Legal Aid for his pro bono work. He has served on the boards of the Riverside YMCA, Jacksonville Urban League and Southside United Methodist Church.

Publications

“Deductible Employee Benefit Expenses,” *Employee Benefits in Florida* (1986).

Co-author, “Employers Relieved over Section 89 Repeal,” *Jacksonville Business Journal* (January 1990).

Co-author, “The \$500 Million Oversight,” *The Daily Deal* (November 1999).

Co-author, “Solid Gold Exit Strategies,” *The Daily Deal* (September 1999).

Contributing author, “Executive Compensation Utility Restructuring,” *Utility Mergers and Acquisition Exnet* (2001).

Co-author, *A Guide to the Regulation of Wrap Free Programs* (June 2002).

Contributing author, “Important Developments,” *The Tax Lawyer* (1992–2003).

Co-author, “Am I My Brother/Sister Corporation’s Keeper: The Right to Contribution for Pension Plan Underfunding,” *Journal of Retirement Planning* (July-August 2009).

