



## Ruth S. Marcott

[rmarcott@felhaber.com](mailto:rmarcott@felhaber.com)

(651) 312-6034 | St. Paul Law Office

Legal Administrative Assistant:  
Stephanie Gavin | (651) 312-6045

Ruth Marcott's practice focuses on employee benefits advice and ERISA litigation. She provides advice on compliance with federal and state benefits laws to boards of trustees, plan sponsors, plan committees and third party administrators. In the area of ERISA litigation, she has defended class actions; prosecuted and defended fiduciary claims; prosecuted multiemployer plan delinquent contribution and withdrawal liability cases; defended audits or investigations by the DOL or the IRS; and defended participant denial-of-benefit claims. She also has general commercial litigation experience. She is licensed to practice in Minnesota and Wisconsin.

### Practice Areas

- **Employee Benefits Advice**
  - ERISA and Internal Revenue Code Compliance
  - Drafting Plan Documents and disclosures
  - Attending Board and Trustee Meetings
  - IRS and DOL Submissions
  - Merger and Acquisition Benefits advice
- **ERISA Litigation**
  - Breach of Fiduciary Duty Claims
  - Defense of ERISA class actions
  - Multiemployer Plan Delinquent Contribution Cases
  - Multiemployer Plan Withdrawal Liability Cases
  - Defense of ERISA claims
- **Commercial/Civil Litigation**
  - Shareholder Disputes
  - Partnership Disputes
  - Insurance Coverage Litigation

### Representative Cases

- *Thorkelson, et al. v. ELCA, et al.*, 10-1712 (D. Minn.) (defense against benefits class action case)
- *Kendall v. Int'l. Assoc. of Bridge, Structural, and Ornamental Workers Local 793 Pension Plan, et al.*, 10-3140 (D. Minn.) (defense of third party administrator)
- *Aiken v. U.S. Transformer, Inc.*, 2009 WL 1940559 (U.S. Id. 2009) (defense of ERISA and RICO claims)
- *Cruz v. Lawson Software Inc.*, 08-cv-5900 (D. Minn.) (defense of ERISA claims)
- *Banta Corporation v. GCIU Upper Midwest Local 1-M*, 2006 WL 44013 (D. Minn.) (withdrawal liability and multiemployer plan delinquent contribution case)
- *Trustees of GCIU Local 1B H&W Fund v. Tension Envelope*, 374 F.3d 633 (8th Cir. 2004) (multiemployer delinquent contributions case)
- *Advanced Comm. Design, Inc. v. Follett*, 615 N.W. 2d 285 (2000) (minority shareholder case)

### Education

- J.D., University of Minnesota, *cum laude*, 1986
- B.A., University of St. Thomas, *summa cum laude*, 1983

## **Bar Admission**

- Minnesota, 1986
- U.S. District Court, Minnesota, 1987
- U.S. Court of Appeals, Eighth Circuit, 1988
- U.S. Claims Court, 1990
- Wisconsin, 1995
- United States Tax Court, 2001

## **Professional Certifications, Awards and Designations**

- Rated "AV" (highest rating) by Martindale Hubbell Legal Directory

## **Professional Activities and Memberships**

- Member of International Foundation of Employee Benefit Programs (IFEBP)
- The ESOP Association
- Federal Bar Association (Minnesota Chapter, 2003)

## **Speaking Engagements Topics**

- Health Care Reform – An Update (IFEBP – 2011 Health Care Management Conference)
- Legal and Regulatory Update (IFEBP – 2011 Trustees and Administrators Institute)
- Reporting and Disclosure Update (IFEBP – 2010 Trustees and Administrators Institute)
- Administrative Compliance – What Should You Be Doing Now? (IFEBP Annual Meeting – 2009)
- Delinquency Collections Issues for Multiemployer Plans (IFEBP Collection Procedures Institute - 2008)
- HIPAA Compliance (IFEBP Annual Meeting - 2007)
- How To Avoid Liability For Claims Decisions (IFEBP Annual Meeting - 2006)
- Pension Protection Act
- COBRA
- Multiemployer Plans – Legal Survey
- Deferred Compensation Plans
- IRS and DOL Plan Corrections

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Felhaber, Larson, Fenlon & Vogt, P.A.  
444 Cedar Street • Suite 2100  
St. Paul, MN 55101-2136  
[www.felhaber.com](http://www.felhaber.com)