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Paul S. Fusco

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Areas of Focus

Practice

ESOPs - Employee Stock Ownership Plans

Paul advises corporations, shareholders, directors and employee stock ownership plan (ESOP) trustees on a wide variety of ESOP-related issues, both transactional and non-transactional. His transactional experience includes representing corporations, shareholders, trustees and lenders in ESOP transactions, including stock purchases, leveraged buyouts, mergers, acquisitions and corporate reorganizations.

Paul's non-transactional ESOP experience includes advising ESOP companies with regard to corporate governance, succession planning, ESOP plan design and compliance, and ERISA fiduciary issues. In addition, he has represented clients in IRS and U.S. Department of Labor plan audits, as well as in the various corrections and voluntary compliance programs offered through these agencies.

Paul has also assisted clients with the design and implementation of non-qualified deferred compensation plans, including stock option plans, stock appreciation right plans, phantom stock plans, performance-based plans and restricted stock plans.

While in law school, Paul was an articles editor of the *Buffalo Law Review*.

Affiliations

- The ESOP Association New York/New Jersey Chapter, Executive Committee
- The ESOP Association
- National Center for Employee Ownership
- New York State Bar Association
- Monroe County Bar Association

Education

- State University of New York at Buffalo Law School, J.D., *cum laude*
- State University of New York at Albany, B.A., Economics, *summa cum laude*

Bar Admissions

- New York

Court Admissions

- U.S. Tax Court