

Sarah N. Lowe

Partner

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Services

Employee Benefits
Fiduciary Counseling
Investment Management
Pension Asset Management
Private Equity
Retirement Income Plans
Tax



Education

University of Miami School of Law, , J.D., Law (1997) *magna cum laude*

University of Minnesota, , B.A., Political Science, Undergraduate (0)

Bard College, , Sociology, Undergraduate (0)

Admissions

Georgia

Professional & Community Activities

American Bar Association, Member

Marron House, Board Member and Pro Bono Counselor

Refugee Family Services, Legal Committee, Member

Sarah Lowe focuses her practice on employee benefits, with an emphasis in the areas of qualified plans, related ERISA fiduciary issues and pension plan investments. She regularly reviews and negotiates provisions of pension plan investments on behalf of large pension funds, including hedge funds and other alternative investments. She also routinely assists structuring private investment funds and their portfolio investments so that they avoid being subject to ERISA fiduciary rules. As part of her practice, she regularly advises clients on compliance with ERISA's rules regarding fiduciary duties and prohibited transactions.

Ms. Lowe has provided counsel to and negotiated on behalf of clients regarding employee benefit issues in connection with mergers, acquisitions, dispositions and other business transactions. She has also researched and advised public and private employer clients regarding issues related to design, preparation, communication, administration and operation of qualified plans and the related funding vehicles, including pension and profit sharing plans, 401(k) plans, rabbi trusts, and cafeteria plans.

St. Andrews-Sewanee School,
Board of Trustees, Member
(2017-2020)

Experience

Represents the wholly-owned subsidiary of a major *Fortune* 100 company that acts as the in-house asset manager in connection with the pension trust's multibillion dollar investments in alternative investments, including direct and fund of fund hedge funds, private equity and total return swaps and other sophisticated investments.

Represented a major *Fortune* 100 subsidiary to utilize its net operating losses in connection with certain investments to offset taxable income associated with other investments. Prior to our approaching the client on this topic, they had been accruing the losses and not using them to make more tax efficient investments.

Represented a national beverage manufacturer and worked seamlessly with in-house counsel to support their development of new model investment management documents. Our forms and support made it possible for them to achieve cutting edge investment documentation, while minimizing cost and maximizing the development of internal expertise.

Advised in-house counsel and its investment team of an agricultural company regarding the alternative investments and separate investment management accounts of its large pension plan, including issues related to securities lending.

Drafted qualified retirement plan documents for DSM Services USA, including summary plan descriptions, summary of material modification, and plan amendments.

Assisted a nationwide community-based health organization with the review and updating of their broad-based qualified plans and executive benefit programs.

Successfully closed on a multi-million dollar contribution of

qualifying real estate to pension plan. The transaction involved hiring and monitoring an independent fiduciary to represent the plans interest in the contribution.

Assisted an agricultural company in the preparation of its pension plan amendments and advice on compliance and administration of the qualified and non-qualified pension plans.

Assisted a large financial institution with all aspects of a transaction to enhance the anticipated long-term return of its pension plan by a private placement acquisition of company stock and in particular the critical securities and ERISA components.

Insights



[Alert](#)

2018 Benefit Limits

October 19, 2017

[Alert](#)

Fiduciary Rule: June 9 & Beyond

June 9, 2017

[News Releases](#)

Kilpatrick Townsends Sarah Lowe Elected to the St. Andrew's-Sewanee School Board of Trustees

May 10, 2017