



Randolf H. Hardock

PARTNER

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Randy Hardock's practice concentrates on tax and ERISA matters in the legislative and regulatory arenas. He advises employers, financial institutions, and trade associations on a broad range of issues—including retirement; health care; education savings; long-term care, annuities and other insurance products; assisted living and other seniors housing; executive compensation; ESOPs; employee classification; and employment taxes.

Prior to joining Davis & Harman LLP, Mr. Hardock served from 1993 to 1995 as the Benefits Tax Counsel in the Office of Tax Policy at the U.S. Department of the Treasury. Working closely with officials in the White House, OMB, IRS, PBGC, and the Departments of Labor and HHS, Mr. Hardock was responsible for all tax issues involving retirement savings and executive compensation, health insurance, Social Security, Medicare, and unemployment insurance. He represented the Treasury in testimony before congressional committees and led Treasury efforts on the design of the 1995 National Performance Review's report Simplifying Pensions. He also served as a member of the White House Task Force on National Health Care Reform, coordinating the efforts of the team of Office of Tax Policy attorneys and economists. Secretary of the Treasury Robert E. Rubin presented him with the Treasury Department's Meritorious Service Award.

From 1986 to 1993, Mr. Hardock was Tax Counsel to the U.S. Senate Committee on Finance, serving as an advisor to Chairman Lloyd Bentsen on a wide variety of issues. Prior to entering public service, Mr. Hardock practiced law in Washington, D.C.

Mr. Hardock is a nationally known speaker and author and is frequently quoted in national and trade publications. The *Washington Post Magazine* named him as a "Best Lawyer" in both the fields of government relations law and employee benefits law. *Institutional Investor* magazine picked him as one of "the next generation of financial leaders" and *Corporate Counsel* magazine designated him as one of the best employee benefits lawyers in Washington, D.C.

A member of the District of Columbia Bar, Mr. Hardock has served on the American Bar Association Task Force on Law Reform and is a member of the ABA Section of Taxation and the ABA Section of Real Property, Probate and Trust Law. He is an Employee Benefit Research Institute Fellow and a Fellow of the American College of Employee Benefits Counsel.

PRIOR EXPERIENCE

Benefits Tax Counsel, Office of Tax Policy, U.S. Department of the Treasury
Tax Counsel, U.S. Senate Committee on Finance

MEMBERSHIPS

District of Columbia Bar
ABA Section of Taxation
ABA Section of Real Property, Probate and Trust Law
Fellow, Employee Benefit Research Institute

EDUCATION

BA, *magna cum laude*, University of Rochester, 1978
JD, *magna cum laude*, University of Pennsylvania, 1981
Editor of the University of Pennsylvania Law Review
Elected to the Order of the Coif