



JOHN TEMPLE

Of Counsel

Los Angeles
333 South Hope Street
Forty-Third Floor
Los Angeles, CA 90071

Tel: 213.620.1780
Fax: 213.620.1398
jtemple@sheppardmullin.com

PRACTICE AREAS

- Tax

OVERVIEW

John Temple is currently of counsel to the firm and formerly was a partner in both the Tax and Corporate Practice Groups in the firm's Los Angeles office.

Areas of Practice

Mr. Temple represents plan sponsors, insurance companies, plan fiduciaries, consultants, lenders, and investment advisors with respect to employee benefits, retirement plan and other ERISA matters. He has substantial experience in all aspects of qualified retirement plans, medical, severance and other welfare plans, cafeteria plans, and Section 403(b) annuities, including establishing plans, their day-to-day administration and interpretation, and plan investment transaction matters. Mr. Temple provides fiduciary advice to corporate trustees, plan committees, company sponsors or other plan fiduciaries with respect to investment and other fiduciary issues, including the applicability of the Department of Labor "plan assets" rules, prohibited transactions, and unrelated business taxable income.

Representative ERISA investment transactions include purchases of (i) substantial preferred stock investments in venture capital companies, (ii) real property or venture partnership investments, and (iii) mortgage pass-through certificates. Mr. Temple has also represented numerous companies, corporate trustees and lenders in connection with establishing employee stock ownership plans and transactions involving leveraged ESOP's.

EDUCATION

- J.D., University of California, Berkeley, 1982
- B.G.S., University of Iowa, 1977

ADMISSIONS

- California
- Iowa

MEMBERSHIPS

- Member, Los Angeles County Bar Association
- Vice-Chair, ABA Committee on Employee Benefits Tax Problems, 1991-1996