

In Memoriam

Stuart M. Lewis

Stuart M. Lewis died on February 13, 2011, after battling ALS for more than three years. His career as a tax lawyer began in the early 1970s, prior to the enactment of the Employee Retirement Income Security Act of 1974 (ERISA), and ended when he retired due to ill health in 2010. During that span of almost 40 years, Stuart became one of the leaders of the ERISA and benefits bar, and a known expert in tax qualified plans, nonqualified plans (top-hat and executive plans), health plans, cafeteria plans, life insurance, IRAs, stock options and employment contracts, mergers and acquisitions, and fiduciary and governance issues.

Culminating his long career in tax and employee benefits, Stuart became Chair of the Tax Section in August 2009. He had already served as the Section's Vice-Chair for Government Relations, a member of Council, and Chair of the Section's Employee Benefits Committee. In 2004–05, he was the President of the Board of Directors, American Bar Retirement Association; beginning in 1997 and for the next 14 years, a member of the Board of Directors of Tax Management, Inc and chair of its Compensation Advisory Board; a member of the Advisory Boards of New York University School of Law and the *Virginia Tax Review*. He was also a Fellow of the American College of Tax Counsel and a Charter Fellow of the American College of Employee Benefits Counsel. During many of these years he was also the Managing Partner of his firm.

One of Stuart's great characteristics was that he was always willing to share his ideas and knowledge with others. He was known for having an "open door" to his office so that other lawyers at his firm could walk in and discuss the question of the day. But it wasn't only to his law firm that Stuart was available; through his long-standing and widely known efforts in ABA committees and leadership, his key role in Tax Management publications, and through numerous speeches and writings, Stuart became a mentor and colleague to many.

I first met Stuart in 1973 when we were both associates at Silverstein and Mullens. As a young tax lawyer he was active, productive, and focused on tax policy issues. Neither of us would have thought at that time that we would both make a career of advising on ERISA and other employee benefit issues. He used to say that he did his best thinking while running along the Potomac in the mornings. As an undergraduate at the University of Virginia, he had been a philosophy major and would approach each problem with logic and a principled methodology that was second to none. He was known for having originated the concepts of horizontal and vertical partial terminations that were adopted by the courts (see *In re Gulf Pension Litigation*, 764 F. Supp. 1149 (S.D. Tx 1993), *aff'd sub nom Borst v. Chevron Corp.*, 36 F. 3d 1308 (5th Cir. 1994)).

Stuart was a true Virginia gentleman, always polite, never angry, and courteous to all. He spoke often of the family farm in Culpepper County, Virginia, where he spent many summers growing up. He was devoted to his wife, Bronwen, and his sons, Ethan and Cary. Each summer, without fail, they would vacation in August at the same cottage in New Hampshire even though as the boys grew older and Ethan married, the cottage became a bit too small for them. An annual event was a family triathlon among the male members of the family and each year they negotiated the “handicap” each would have on various events.

Bronwen and Stuart loved traveling in Italy and a few years ago began to take Italian lessons together. They became close friends with their teacher and classmates and would even travel to Italy together. As part of his class work, Stuart prepared a series of short children’s stories, in Italian, about his classmate’s dog, Jet. His granddaughter, Harper, whom he adored, also appeared as a character in the stories. As a tribute to Stuart, his classmates published his short stories, with an English translation and illustrated by one of his classmates. The book is entitled “Le Favole di Jet il Magnifico” (“Tales of Jet the Magnificent”) by Stuart Lewis (Bigman) and illustrated by Diane Martino. The introduction to the book, which was written by Stuart describes the stories as follows:

Jet the Magnificent, The Adventures of a Chocolate Boykin Spaniel— Investigator Jet is a dog, a chocolate Boykin Spaniel who flies airplanes, solves mysteries and speaks English and Italian. Join Investigator Jet, Princess Harper, and their friends in their exciting adventures as they travel the world, fight crime and bring peace and harmony to all the human and animal kingdoms of the universe.

More than one friend has mentioned the grace and courage with which he spent his last few years living with ALS. Even with those of us who were close friends, he never discussed it, not even in his last months when I visited him in New Hampshire and he communicated through his iPad. What I remember are his sparkling blues eyes and smile, his love for Bronwen and his sons, and his joy when he spoke of Harper. We will all miss him.

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