



James V. Cole II

**Principal
Groom Law Group, Chartered
Washington, D.C.**

Mr. Cole is a principal at Groom Law Group where he specializes in employee benefit matters and pension investments. His practice includes specialization in issues regarding fiduciary duty, prohibited transactions, reporting and disclosure, tax qualification of employee benefit plans, multiemployer plans, funding issues and tax-exempt organizations. Mr. Cole has represented plans, fiduciaries and financial institutions during numerous IRS and DOL audits. He is a contributing author to the reporting and disclosure chapter of the *ABA Employee Benefits Handbook* and the ERISA and labor disputes chapter of *ERISA: A Comprehensive Guide*. Mr. Cole is also the author of *The Demisay Dilemma: Plan Asset Transfers Under ERISA, the Code, and the Taft-Hartley Act*. He is a member of the Government Liaison Committee of the International Foundation of Employee Benefit Plans. Mr. Cole is admitted to practice in the District of Columbia and New York. He earned his B.A. degree from the University of Virginia in English and philosophy and graduated with a law degree from George Mason University Law School. While in law school, Mr. Cole was an editor of the *George Mason Law Review*. In 2001, he graduated with distinction from Georgetown University Law Center earning his LL.M. degree in tax and a certificate in employee benefits law.