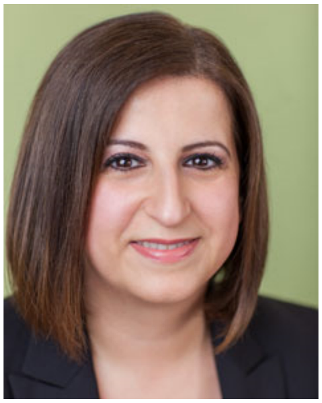

Nancy Hilu

Partner

Nancy counsels governmental entities, tax-exempt organizations, as well as private and public companies on all aspects of employee benefits.

Nancy advises clients on the design, implementation, and continued legal and regulatory compliance of their retirement plans, including defined benefit, 401(k), 457(b), and 403(b) plans. She represents plans and other fiduciaries in the preparation of plan documents, amendments, policies and other participant communications. Nancy has substantial experience representing clients during IRS employment tax and retirement plan audits and examinations and advising on tax reporting matters. She also works with plan sponsors and third party providers to resolve benefit plan compliance issues and in preparing submissions under the IRS and DOL correction programs

In the executive compensation arena, Nancy has also provided guidance on matters concerning employment and severance agreements and nonqualified deferred compensation arrangements (including compliance with Sections 409A and 457(f)).

Prior to joining the firm, Nancy was with a global leader in assurance, tax, transaction and advisory services where she, among other things, conducted compliance reviews to identify operational and process gaps that could cause legal issues.

Publications

"IRS Issues Proposed Regulations to Relax 401(k) Plan Hardship Distribution Rules," co-author, *Employee Benefits Aler*t (December 2018)

"Courts Split On Pension Vested Rights Analysis," co-author, *Employee Benefits Alert* (March 2018)

"IRS Issues 2018 Limits for Retirement Plans," co-author, *Employee Benefits Alert* (October 2017)

“Cybersecurity: Are Public Defined Contribution Plans at Risk?” co-author, NAGDCA Publications Committee (June 2017)

"IRS Releases Updated Employment Tax Examination and Appeals Rights Publication," co-author, *Employee Benefits Alert* (May 2017)

"IRS Issues 2017 Limits for Retirement Plans," co-author, *Employee*

Los Angeles

Hanson Bridgett LLP
777 S. Figueroa Street, Suite 4200
Los Angeles, CA 90017

213-395-7630 Direct Phone
213-395-7617 Fax

nhilu@hansonbridgett.com

Practices/Industries

Employee Benefits

Tax

Corporate

HansonBridgett

Benefits Law Alert (October 2016)

Presentations

"Employee Benefits Update," co-speaker, Hanson Bridgett Employee Benefits Webinar (February 2019)

"Employee Benefits Update," co-speaker, Hanson Bridgett Employee Benefits Webinar (February 2018)

"Fiduciary Training Program for Governmental Defined Contribution Plan Fiduciaries," co-presenter, Hanson Bridgett Employee Benefits Seminar (June 2017)

"Employee Benefits Update," co-speaker, Hanson Bridgett Employee Benefits Webinar (February 2017)

"Regulatory Potpourri - What current legal, regulatory and legislative issues are relevant to the success of our plans?", co-speaker, NAGDCA Annual Conference (September 2016)

"Legal Update," co-speaker, Western Pension & Benefits Council San Francisco 2016 Spring Conference (May 2016)

"Employee Benefits Update," co-speaker, Hanson Bridgett Labor & Employment Seminar (January 2016)

"IRS Determination Letter Program Update," Hanson Bridgett Labor & Employment Seminar (January 2016)

"How to Prepare for an IRS Plan Audit," Hanson Bridgett Labor & Employment Seminar (January 2016)

“Employment Tax Audit Issues,” CALAPRS Attorney Roundtable (September 2015)

“UBTI Issues for Private Equity Investors,” CALAPRS Attorney Roundtable (September 2015)

"How to Prepare for an IRS Audit," NTSA 403(b) Plan Summit (June 2015)

"Avoiding Formation and Compensation Pitfalls," co-speaker, Keiretsu Forum Entrepreneur Academy (September 2012)

"Pension Reform," co-speaker, County Payroll Managers Fall Meeting (September 2012)

Professional Affiliations

State Bar of California, Tax Section

National Association of Government Defined Contribution Administrators (NAGDCA)

Education

LL.M., Tax, University of Washington School of Law (2004)

J.D., University of Virginia School of Law (2003)

B.A., *cum laude*, University of California, Los Angeles (1998)

Admissions and Courts

California