

by Donna C. Gregory

**B**efore earning a law degree from the College of William & Mary, Kate Marriott held the attention of hundreds of students as a middle-school science teacher in Chesterfield and Henrico counties.

Now, she's capturing the attention of legal colleagues as well, as one of Virginia's top lawyers in the area of taxes, estates and trusts.

Marriott chairs Williams Mullen's employee benefits section where she helps companies handle pension programs, employee stock ownership plans and executive compensation arrangements.

"We do everything from life insurance and health insurance to HIPAA and 401(k) plans," she says. "All of that fits in my world. Everything we do is generally tax-driven — how to get deductions, how to keep from paying excise taxes, how to make sure things are reported properly."

Before joining Williams Mullen in 2003, Marriott practiced at Hunton & Williams for 17 years. She decided to become a lawyer in 1983 after the death of her husband.

"I had a small child and I just decided I needed to make some changes in my life and do more with it," Marriott says. "It was a time of introspection, and it made me think about my future a lot more. There are many times I still miss teaching. It was a great career, but I needed to have more of a challenge and have something more interesting to do. It was the best decision I ever made without a doubt."

With the support of her family, Marriott left teaching to attend law school. Now she is utilizing the talents she learned in the classroom to

further her law practice. "There's a lot of overlap on the skills, because you learn to listen to questions and then, you're trying help answer and guide and steer," she says.

"It's the problem solving that I find the most challenging. A lot of times, people ask you questions where there are not clear answers. It's trying to get people to a place where they want to be without stepping into any potholes. It's actually very creative."

Clients say Marriott's straightforward manner makes it easy for them to grasp the complexities of tax law and employee benefits. "Our HR professionals are trying to interpret complicated plan provisions for our employees, and to have someone who can speak it and write it in easy-to-understand terms is hugely helpful," says Holly Wenger, senior vice president and associate general counsel for LandAmerica Financial Group Inc.

Recently, Marriott designed LandAmerica's new employee stock purchase plan. She regularly helps the company navigate the ins and outs of ERISA, the federal law that sets minimum standards for pension and health-care plans. "ERISA can be a very difficult subject matter, and she's very fluent in the rules," says Wenger. "I like working with her, because she brings a common sense approach to the rules."

Brian Ball, chairman of Williams Mullen's business section, credits Marriott's success to her "intellectual tenacity. She's able to take highly complex issues and boil them down in a way that clients can understand, so they know what their options are," he says. "If she's working on an issue for a client, she's the one who wakes up at 4 a.m. in the morning thinking about how to fix that situation."

In addition to helping paying

clients, Marriott offers legal advice on a pro-bono basis to the Richmond Public Library Foundation and a nonprofit health-care center in Richmond.

"Those are the kinds of things that really allow you to take your skills as a lawyer and help clients who really can't afford to pay for them," says Marriott. "It has allowed me to meet different kinds of people. You get to see [their challenges] from the front line instead of from the ivory tower."

**Catherine M. Marriott**  
*Williams Mullen*  
*Richmond*

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