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Ruth S. Marcott specializes in benefits, corporate, fiduciary, health and tax law. She provides advice and counsel to clients (including Taft-Hartley multiemployer plans and governmental plans) on federal and state benefits laws, including ERISA, IRC, ACA, the MPPAA, HIPAA, 340B and FCA. Ruth litigates ERISA fiduciary cases, including those asserting prohibited transactions, excessive fees or other alleged failures in the duties of care and loyalty. She arbitrates withdrawal liability under the MPPAA. She also litigates health plan and health law cases, including PBM contracting, coverage, 340B ceiling prices and False Claims Act issues. Ruth obtained her law degree from the University of Minnesota Law School.