



**Richard C. Mapp III**  
Member

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Rick is a member of the ESOPs, Benefits & Compensation; Mergers, Acquisitions & Strategic Alliances; and the Business Taxation practice groups. Rick is also the President of ESOP Strategies, a consulting subsidiary of Kaufman & Canoles, established to provide ESOP Feasibility Studies and other services related to ESOP succession planning.

Rick's employee benefits practice includes plan design, leveraged employee and/or management buy-outs, business succession planning, executive compensation, banking and finance, and tax planning.

#### **PRACTICE AREAS**

- ESOPs, Benefits & Compensation
- Mergers, Acquisitions & Strategic Alliances
- Business Taxation

#### **REPRESENTATIVE MATTERS**

- Represented company and selling shareholders in \$50 million bank-financed ESOP buyout of manufacturing facility outside Baltimore, MD
- Represent numerous 100% ESOP owned S corporations doing business as government contractors in Maryland, Virginia and elsewhere
- Facilitated and closed numerous ESOP buy-outs (bank and/or seller-financed)
- Provide Employee Benefits counsel for North American operations of a large multinational corporation

#### **RECOGNITION AND HONORS**

- *Best Lawyers in America*, 2002–2025
- America's Leading Business Lawyers; *Chambers USA*, 2022-2023
- Virginia Super Lawyers; *Law & Politics*, 2012-2013
- AV® Rated; Martindale-Hubbell

#### **ASSOCIATIONS**

- Professional Services Council; Member
- American Bar Association; Taxation Section
- Mid-Atlantic Chapter of The ESOP Association; Vice President, Eastern Region
- The ESOP Association; Legislative and Regulatory Committee
- Norfolk-Portsmouth Bar Association
- Hope House Foundation; President
- St. Pius X Catholic Church; Chairman, Development Committee

#### **ADMISSIONS**

- Virginia

## EDUCATION

- University of Virginia; B.A., with distinction, 1978
- University of Virginia School of Law; J.D., 1982

## PRESS AND PUBLICATIONS

- 55 Kaufman & Canoles Attorneys Named *Best Lawyers in America*© 2025, 7 Named “Lawyer of the Year,” and 13 Named “Ones to Watch”
- 54 Kaufman & Canoles Attorneys Named *Best Lawyers in America*© 2024, 6 Named “Lawyer of the Year,” and 10 Named “Ones to Watch”
- Kaufman & Canoles Named to 2023 Chambers USA: America’s Leading Lawyers for Business
- 48 Kaufman & Canoles Attorneys Named *Best Lawyers in America*© 2023, 4 Named “Lawyer of the Year,” and 8 Named “Ones to Watch”
- Kaufman & Canoles Named to 2022 Chambers USA: America’s Leading Lawyers for Business
- 48 Kaufman & Canoles Attorneys Named *Best Lawyers in America*© 2022, 4 Named “Lawyer of the Year,” and 8 Named “Ones to Watch”
- Kaufman & Canoles Named to 2021 Chambers USA: America’s Leading Lawyers for Business
- 46 Kaufman & Canoles Attorneys Named to *Best Lawyers in America* 2021 and 5 Named “Lawyer of the Year” and 7 Named “Ones to Watch”
- 45 Kaufman & Canoles Attorneys Named *Best Lawyers in America* 2020 and 3 named Lawyers of the Year
- 43 Kaufman & Canoles Attorneys Named *Best Lawyers in America* 2019 and 8 Named Lawyers of the Year
- 46 Kaufman & Canoles Attorneys Named *Best Lawyers in America* 2018
- Equity Strategies, LLC is Now ESOP Strategies, LLC
- 2017 Premium Tax Credit Quick Reference Chart
- 40 Kaufman & Canoles Attorneys Named *Best Lawyers in America* 2017
- 2016 Retirement Plan Limitations
- 42 Kaufman & Canoles Attorneys Named *Best Lawyers in America* 2016
- 42 Kaufman & Canoles Attorneys Named to *Best Lawyers in America* 2015
- ESOPs as Legacy and Liquidity Vehicles For Company Owners
- Department of Labor’s Participant Investment and Fee Disclosures
- 42 Kaufman & Canoles Attorneys Named to *Best Lawyers in America* 2014
- 29 K&C Attorneys Named as Super Lawyers 2013 and 14 Named as Rising Stars 2013
- 41 Kaufman & Canoles Attorneys Named to *Best Lawyers in America* 2013
- 40 K&C Attorneys Named as Super Lawyers 2012 and 14 Named as Rising Stars 2012
- 40 K&C Attorneys Named *Best Lawyers in America* 2012
- 36 K&C Attorneys Named to *Best Lawyers in America* 2011
- District Court Upholds ESOP Stock Cash-Out Feature for Terminated Employees
- 35 Kaufman & Canoles Attorneys Named to *Best Lawyers in America* 2010
- 36 Kaufman & Canoles Attorneys Named to *Best Lawyers in America* 2009
- 34 Kaufman & Canoles Attorneys Named *Best Lawyers in America* 2008
- 34 Kaufman & Canoles Attorneys Named to *Best Lawyers in America* 2007
- 32 Kaufman & Canoles Attorneys Named to *Best Lawyers in America* 2006
- 30 Kaufman & Canoles Attorneys Selected as *Best Lawyers in America* 2005