

A professional portrait of Walter T. Cosby, a Black man with a shaved head, wearing a dark suit, white shirt, and patterned tie. He is smiling and has his arms crossed. The background is a blurred office interior with warm lighting.

## Walter T. Cosby

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### Overview

**Walter advises clients on all aspects of executive compensation and employee benefits matters, with a particular focus on corporate transactions. He regularly counsels companies in the design, structuring, and implementation of equity and equity-based incentive plans, cash bonus plans, and deferred compensation arrangements, including the tax, ERISA, and securities law implications of such plans and arrangements. He also advises private investment funds on ERISA plan assets regulation, ensuring compliance while maximizing investment flexibility.**

In the context of corporate transactions, Walter helps private equity sponsors, venture capital firms, and portfolio companies navigate the complexities of executive compensation and benefits issues that arise in due diligence, negotiate deal terms, and design post-closing incentive structures that align with business objectives.

A graduate of New York University School of Law (LL.M. in Taxation) and Emory University School of Law (J.D.), Walter brings a deep understanding of tax, benefits, and corporate structures. His approach in working with clients is rooted in responsiveness and attention to detail, ensuring that clients feel supported throughout their legal matters.

Prior to his legal career, Walter served as a White House intern for the Obama-Biden administration, where he honed his ability to listen, understand, and advocate for stakeholders. That experience instilled in him a deep appreciation for clarity in communication, strategic problem-solving, and ensuring that complex regulatory issues are broken down into actionable solutions for his clients. Walter is known for his strong work ethic, ability to synthesize complex legal and financial concepts into clear, practical guidance, and meticulous attention to detail. He collaborates closely with clients to develop tailored solutions that mitigate risk and drive value in corporate transactions.

Outside of work, Walter enjoys exploring New York's scenic outdoor spaces with his Belgian Malinois, Hershey, playing pickleball, and perfecting his game as an avid golfer with a 6-handicap. Whether strategizing on the golf course or structuring a deal, he thrives on precision and results.

## Representative Matters

- Served as legal counsel to Atmus Filtration Technologies in its \$450 million definitive agreement to acquire Koch Filter.
- Represented a technology-driven mobility solutions company in connection with the design and implementation of a customized equity incentive plan.
- Represented a global digital infrastructure and technology services company in connection with the correction of a deferred compensation plan error involving an early payment to a participant.
- Represented independent sponsors and a national business alliance supporting family-owned restoration companies in connection with strategic acquisitions and executive employment arrangements.
- Representation of a private equity firm specializing in the communications sector in its acquisition of the largest privately owned telecommunications provider in Nebraska.
- Representation of a smart home technology company in its merger with a SaaS-based smart device management platform for multifamily properties.
- Representation of an oral healthcare group in its acquisition by a global investment firm in a transaction valued at ~\$25M.
- Representation of a pediatric home healthcare provider in its acquisition of a regional pediatric nursing services company.

## Credentials

### EDUCATION

- New York University School of Law, 2023, L.L.M. in Taxation
  - Member, National Black Law Students Association
  - Member, OUTLaw
- Emory University School of Law, 2016, J.D.
  - Dean's List
  - Member, National Black Law Students Association
- Georgetown College, 2012, B.A. Political Science

## BAR & COURT ADMISSIONS

- District of Columbia
- New York
- Minnesota

## Memberships

- Vice Chair, Employee Benefits & Executive Compensation Committee, ABA Business Law Section (2026-2027)

## News & Insights

- [Benesch Advises Atmus Filtration Technologies on \\$450 Million Agreement to Acquire Koch Filter Corporation, Establishing Industrial Air Filtration Platform](#)  
December 2, 2025 | Press Releases
- [Benesch Advises Riata Capital Group on Acquisition of Government Window](#)  
October 10, 2025 | Press Releases
- [Benesch More Than Triples Size of Executive Compensation & Benefits Team in One Year, Welcoming Three New Attorneys in Past Month](#)  
June 17, 2025 | Press Releases
- [Walter Cosby and Melanie Friedman Mentioned in Crain's New York People on the Move](#)  
March 12, 2025 | Media Mentions