

Elliot Freier, In Memoriam

We are terribly saddened to share news of the sudden and unexpected passing of Elliot Freier, and his wife Cora, on Saturday, January 17, 2026 in a traffic collision. Elliot was a highly respected lawyer and greatly valued contributor to our firm, and this tragic loss is deeply felt.

Elliot was a Partner at VLP for five years, concentrating his practice on business and tax matters as a key member of our Tax and Corporate Practice Groups.

Elliot was more than a close colleague to so many of us here at VLP - he was a warm and welcoming friend. Clients and colleagues alike will remember him for his approachability, eagerness to help and dry sense of humor. Always quick to support and mentor others, he brought an affability to his work every day and was known for frequently offering to do even more than asked.

Elliot graduated from the University of Virginia with a bachelor's degree in economics with highest distinction, Phi Beta Kappa and was a Lawn Resident. He received his law degree from Yale Law School, where he was managing editor of the Yale Journal on Regulation and received the first Olin Prize for best paper in the area of law and economics. After spending nearly 40 years at Irell & Manella LLP, one of the preeminent national tax practices, Elliot joined VLP as a Partner in January 2021.

Elliot dedicated his professional life to helping clients grow their businesses and navigate the ever-changing landscape surrounding modern enterprise. As an authority on taxation and business, he was frequently invited to speak on tax topics (including before the Internal Revenue Service), and he published widely on tax planning and tax issues related to bankruptcy and transactions. He was also active in the American Bar Association (ABA) Section of Taxation, where he had chaired the Affiliated and Related Corporations Committee, several subcommittees and task forces on various business tax matters.

Our thoughts are with their family and loved ones during this incredibly difficult time. Elliot was an exceptional lawyer, trusted advisor, close colleague and dear friend to so many of us. He had quite an impact on his colleagues and the VLP community. We'd love to share some words in remembrance. He will be truly missed.

"Elliot was an extraordinary tax attorney who provided invaluable advice to VLP clients. Elliot also happened to be one of the warmest, kindest people I've known. He was a gift to our firm for the five short years we called him a colleague. His loss is immeasurable and we are hurting badly, but we are also blessed to have had the opportunity to know and work with him." - Tim Bowers (Managing Partner)

“Elliot was an exceptional lawyer, but more than that he was a great partner and friend. He was a genuine pleasure to work with and I count myself lucky for the opportunity to have been his colleague over these many years.” - David Jargiello (Partner and General Counsel)

“Elliot was a friend and a mentor. He was the smartest person in any room, and the person you wanted sitting next to you when things were about to get complicated. He brought clarity and judgment to complex issues that could only come from decades of experience. At the same time, you could always count on Elliot for perfectly (or imperfectly) timed humorous asides that reminded you not to take yourself, or the moment, too seriously. He was always reachable, generous with his time, and willing to help with just about anything. Most of all, he made people feel welcome. One of the last emails he sent to me simply said, “Always happy to help you.” It was a simple line, but it captured him perfectly. He will be terribly missed.” - Helen Quinn (Partner)

“Elliot was a treasured partner who generously shared his time, knowledge, intellect, and wry sense of humor with his colleagues. A great lawyer and a great guy will be sorely missed.” - Mark Bradford (Partner)

“Working as a tax lawyer in a somewhat esoteric and dry field, Elliot was anything but. Elliot exuded warmth and humor. He sprinkled his conversations with his infectious and impish laugh (not to mention his keen intellect), drawing people into his point of view, lightening the often heavy, dreary, and interminable conference calls where he spent all too much of his time. Elliot was a happy bright light that will be missed.” - Patrick Lawler (Partner)

“I am heartbroken by the loss of Elliot, a remarkable lawyer and an even better human being. Beyond his extraordinary intellect and business judgment, Elliot brought a steady presence and a sense of humor that shaped VLP in lasting ways. I will always remember his stories about living on the Lawn at UVA—told with pride, perspective, and just the right amount of self-deprecation—which reflected the curiosity, humility, and generosity he brought to his work and relationships. He will be profoundly missed by me, by our team, and by the many clients whose trust he earned.” – Andy Toeppen (Partner)

“Elliot was such a great colleague and wonderful person. I always enjoyed our conversations as I would learn something every time and the discussion would always include some laughs. He was a delightful person to be around (virtually and in person) – so smart, funny and friendly. He could solve any problem and do it with a smile – he will be truly missed.” - Aubrey Refuerzo (Counsel)