

EMPLOYEE BENEFITS COMMITTEE  
SUBCOMMITTEE UPDATE PROGRAM AGENDAS

**Friday, October 20, 2006**

**8:45 am - 10:30 am**

**EMPLOYEE BENEFITS: EXECUTIVE COMPENSATION AND SECURITIES LAW UPDATE**, presented by the Subcommittee on Executive Compensation and the Subcommittee on Federal Securities Laws Issues

We will be discussing issues on executive compensation disclosure, recent litigation and enforcement initiatives and other developments in executive compensation and securities law.

*Chairs:* Wayne R. Luepker, Mayer, Brown, Rowe & Maw, Chicago, IL; Althea R. Day, Morgan Lewis & Bockius LLP, Washington, DC; Susan J. Daley, Perkins Coie, Chicago, IL; Gail W. Stewart, Baker Botts LLP, Houston, TX

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**8:45 am – 10:30 am**

**EMPLOYEE BENEFITS: WELFARE PLANS, HIPAA AND VEBA UPDATE**, Presented by the Subcommittee on COBRA and Welfare Plan Design Issues, the Subcommittee on HIPAA, the Subcommittee on State Insurance Regulation of Welfare Plans, the Subcommittee on Cafeteria Plans and Flexible Benefits, and the Subcommittee on Retiree Health, VEBAs and Other Funding Vehicles

We will be holding a combined meeting with the Subcommittee on Retiree Health and VEBAs and with the Welfare Plan Subcommittee of the RPPT Section. Our discussions will include recent regulatory and legislative developments for health and welfare plans, including the application of the final Section 409A regulations to discriminatory health benefits, the new proposed cafeteria plan regulations (if issued), the new proposed dependent care regulations and their implications on dependent care FSAs, the HIPAA nondiscrimination regulations (if issued), the recent US Supreme Court decision in *Sereboff v. Mid Atlantic Medical Services, Inc.* regarding rights of reimbursement for health plans, and recent HSA developments. Government guests will be invited.

*Chairs from the Tax Section:* Alden J. Bianchi, Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, PC, Boston, MA; Phyllis C. Borzi, O'Donoghue & O'Donoghue, Washington, DC; Nancy K. Campbell, Snell & Wilmer, LLP, Phoenix, AZ; Riva T. Johnson, Morgan Lewis, Dallas, TX; Frank Palmieri, Palmieri & Eisenberg, Princeton, NJ; Mark L. Stember, Kilpatrick Stockton LLP, Washington, DC; and George L. Whitfield, Warner Norcross & Judd LLP, Grand Rapids, MI;

*Young Lawyer Liaison:* Jennifer M. Wolff, Edwards Angell Palmer & Dodge, LLP, Boston, MA

*Chair from the RPPT Section:* Cynthia Stamer, Glast, Phillips & Murray, Dallas, TX.

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**8:45 am – 10:30 am**

**JOINT MEETING OF SELF-CORRECTIONS & OTHER ADMINISTRATIVE PRACTICES SUBCOMMITTEE, SUBCOMMITTEE ON MASTER, PROTOTYPE AND VOLUME SUBMITTER PLANS, DETERMINATION LETTER TASK FORCE, TASK FORCE ON ELECTRONIC PLAN ADMINISTRATION (TAX) AND QUALIFIED PLANS COMMITTEE (RPPT)**

We will have an interactive discussion with IRS Employee Plans representatives and practitioner liaisons to IRS Employee Plans Team Audit (EPTA) regarding IRS procedures for auditing plan electronic records and systems, the identification of electronic data that should be preserved in anticipation of a plan audit and potential accountability and audit of third party service vendor systems.

*Chair:* Martha L. Hutzelman, Kruchko and Fries, McLean, VA, and Joy M. Mercer, Joy M. Mercer, P.C., Chatham, NJ; and Danny A. Martin, Jr., Shell Oil Company, Houston, TX. *Vice-Chair:* Lisa Tavares, Venable, LLP, Washington, DC;

*Young Lawyer Liaison:* Benjamin J. Evans, Greenebaum, Doll & McDonald PLLC, Louisville, KY

IRS Invitees: To be announced

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**9:00 am - 10:00 am**

**EMPLOYEE BENEFITS: ESOP UPDATE**, presented by the Subcommittee on ESOPs

This session will discuss pending legislative proposals, recent employer stock fiduciary cases, and recent IRS and DOL rulings and interpretations.

*Chair:* Gregory K. Brown, Katten Muchin Rosenman, LLP, Chicago, IL

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**10:30 am – 12:15 pm**

**EMPLOYEE BENEFITS: IRA UPDATE**, presented by the Subcommittee on IRAs

The IRA subcommittee will discuss statutory changes to the IRA-Roth IRA conversion rules; other recent or potential changes to the IRA rules; prohibited transaction issues relating to IRAs; and whether comments from the subcommittee to the IRS would be helpful in the areas of nonbank custodian regulations, IRA disclosure regulations, and/or the IRA opinion letter process.

*Chairs:* Adam B. Cohen, Sutherland Asbill & Brennan LLP, Washington, DC and David N. Levine, Groom Law Group, Chartered, Washington, DC

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**10:30 am - 12:15 pm**

**EMPLOYEE BENEFITS: FIDUCIARY RESPONSIBILITY AND LITIGATION UPDATE**, presented by the Subcommittee on Fiduciary Responsibility, the Subcommittee on Litigation and the Subcommittee on ESOPs

The Subcommittees will meet to review cases and legislative and regulatory developments of current interest.

*Chairs:* Gregory K. Brown, Katten Muchin Rosenman, LLP, Chicago, IL; Susan Katz Hoffman, Pepper Hamilton LLP, Philadelphia, PA; Andrew Oringer, Clifford Chance US LLP, New York, NY; Robert F. Pizzo, Rochester, NY; and John Utz, Utz and Miller, Overland Park, KS;

*Young Lawyer Liaisons:* Tiffany E. Walker, Haynes and Boone, LLP, Dallas, TX, Lisa J. Bleier, American Bankers Association, Washington, DC

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**10:30 am - 12:15 pm**

**EMPLOYEE BENEFITS: 401(k) UPDATE**, presented by the Subcommittee on Qualified Cash or Deferred Arrangements

The Subcommittee will examine the most recent legislative and regulatory activity with respect to investment issues in the 401(k) area including participant investment advice, safe harbor investment funds, conflicts and the disclosure of fee arrangements and the required duties of employers as plan sponsors. Issues regarding automatic enrollment plans and Roth 401(K) issues will also be discussed. There will be an informed dialogue with invited government guests regarding these and other Section 401(k) issues.

*Chairs:* Leonard S. Hirsh, Ernst & Young LLP, New York, NY; Bernard F. O'Hare, Patterson, Belknap, Webb & Tyler LLP, New York, NY; Young Lawyer Liaison: Gary J. Chase, Roberts & Holland, LLP, New York, NY

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**11:15 am - 12:15 pm**

**EMPLOYEE BENEFITS: INTERNATIONAL UPDATE**, presented by the Subcommittee on Foreign and International Issues

The session will focus on current issues in international benefits, including the impact of final Code Section 409A regulations (if issued) and the final Section 415 regulations treatment of nonresident alien compensation (if issued).

*Chair:* Russell E. Hall, Towers Perrin, Valhalla, NY

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**11:15 am - 12:15 pm**

**EMPLOYEE BENEFITS: FRINGE BENEFITS UPDATE**, presented by the Subcommittee on Fringe Benefits

This session will focus on current issues regarding fringe benefits, with a particular emphasis on fringe benefits examinations and fringe benefit continuations after the final 409A regulations.

*Chair:* Avery E. Neumark, Rosen, Seymour, Shapps, Martin & Company, New York, NY

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**12:00 pm - 1:15 pm**

**EMPLOYEE BENEFITS: CONTINGENT WORKFORCE UPDATE**, presented by the Subcommittee on Employee & Independent Contractor Status and the Subcommittee on Controlled Groups, Affiliated Service Groups & Leased Employees

This session will review recent court decisions and regulatory developments regarding worker classification and employee benefits for contingent workers.

*Chairs:* Peter J. Hunt, Pillsbury Winthrop Shaw Pittman LLP, New York, NY; Norman J. Misher, Roberts & Holland LLP, New York, NY; and Daniel L. Morgan, Dickstein Shapiro Morin & Oshinsky LLP, Washington, DC

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**12:15 pm – 1:15 pm**

**EMPLOYEE BENEFITS: CORPORATE COUNSEL FORUM UPDATE**, presented by the Employee Benefits Corporate Counsel Forum

This session will discuss items of interest to those in attendance.

*Chair:* Cheryl L. Harwick, Marathon Oil Company, Findlay, OH

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**1:15 pm – 2:45 pm**

**EMPLOYEE BENEFITS: MERGERS AND ACQUISITIONS UPDATE**, presented by the Subcommittee on Mergers and Acquisitions and RPPT's Plan Transactions and Terminations Subcommittee

We will be holding a combined meeting with the Plan Terminations and Transactions Subcommittee of the RPPT Employee Benefits Committee. Our discussions will focus on IRC Section 409A issues in M&A transactions, including an in-depth analysis of alternatives for handling deferred compensation plans, using sample fact patterns. Depending on developments, the meeting may also address the pending pension legislation and FASB rules and consider their potential impacts on pension plans in M&A transactions.

*Chairs from the Tax Section:* Susan A. Wetzel, Haynes and Boone, LLP, Dallas, TX and Christine L. Richardson, Pillsbury, Winthrop Shaw Pittman, LLP, San Francisco, CA.

*RPPT Chair:* Robert A. Miller, Calfee Halter & Griswold, LLP, Cleveland, OH

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**1:15 pm – 2:45 pm**

**EMPLOYEE BENEFITS: DISTRIBUTIONS, QDROS AND QMSCOS UPDATE**, presented by the Subcommittee on Distributions, the Subcommittee on QDROS, QMSCOs and Other Domestic Relations Benefits Issues and the Subcommittee on Estate and Gift Tax Issues

The session will discuss IRS and DOL regulatory developments and recent case regarding qualified plan distributions, along with other items of interest to those in attendance.

*Chairs:* Joni L. Andrioff, Jones Day, Chicago, IL; Walter H. Wingfield, Sutherland Asbill & Brennan LLP, Atlanta, GA; Mark A. Bodron, Baker Botts L.L.P., Houston, TX; James C. Mulder, Houston, TX

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**1:15 pm - 2:45 pm**

**EMPLOYEE BENEFITS: GOVERNMENT AND TAX EXEMPT PLANS UPDATE**, presented by the Subcommittee on Government Plans, the Subcommittee on §457 Issues and the Subcommittee on §403(b) and EO Issues

We will discuss recent guidance on 457 (f) plans (if issued) and on 403(b) plans (if issued).

*Chairs:* Amy A. Null, WilmerHale, Boston, MA; Michael A. Laing, Taft, Stettinius & Hollister LLP, Cincinnati, OH; Robert Abramowitz, Morgan, Lewis & Bockius LLP, Philadelphia, PA

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**1:15 pm - 2:15 pm**

**EMPLOYEE BENEFITS: YOUNG LAWYERS IN EMPLOYEE BENEFITS FORUM**, presented by the Young Lawyers in Employee Benefits Forum

The forum will review the opportunities available to young lawyers to increase their involvement in the Employee Benefits Committee.

*Chairs:* Gary J. Chase, Roberts & Holland LLP, New York, NY and Christopher E. Condeluci, Groom Law Group, Washington, DC

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**1:15 pm - 2:15 pm**

**EMPLOYEE BENEFITS: PENSION LEGISLATION UPDATE**, presented by the Subcommittee on Pension Legislation, the Pension Simplification Task Force and the Enron Task Force

We will discuss recent legislative developments.

*Chairs:* John Utz, Utz & Miller LLC, Overland Park, KS; Keith Mong, Buchanan Ingersoll PC, Washington, DC

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**1:15 pm – 2:15 pm**

**EMPLOYEE BENEFITS: EEOC UPDATE**, presented by the Subcommittee on EEOC Issues

The program will focus on developments with the Erie County case as well as discussion on the impact of the U.S. Supreme Court's decision in *Smith v. City of Jackson*, 125 S. Ct. 1536 (2005) on benefit plan litigation.

*Chair:* Thomas Standley, Marathon Oil Company, Findlay, OH

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**1:15 pm - 2:15 pm**

**EMPLOYEE BENEFITS: NONDISCRIMINATION UPDATE**, presented by the Subcommittee on Nondiscrimination and §415 Issues

The session will discuss issues in the final 415 regulations (if issued) and other nondiscrimination issues.

*Chair:* W. Scott Magargee III, Dechert LLP, Philadelphia, PA

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**Saturday, October 21, 2006**

**7:00 am - 8:15 am**

**EMPLOYEE BENEFITS: SPECIAL DEFINED BENEFIT PLAN ISSUES UPDATE**, presented by the Subcommittee on Special Defined Benefit Plan Issues and the Cash Balance Plan Task Force

We will be discussing the pension funding reform legislation, and potential comments regarding proposed regulations, and updates regarding guidance under section 411(d)(6) and in other areas impacting defined benefit plans.

*Chairs:* Elizabeth E. Drigotas, Deloitte & Touche LLP, Washington, DC; Seth H. Tievsky, Ernst & Young, LLP, Washington, DC

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