

## Friday

### 8:45AM – 10:30AM

**Employee Benefits Administrative Practices Update**, Presented by the Self-Corrections & Other Administrative Practices Subcommittee, the Subcommittee on Master, Prototype, and Volume Submitter Plans and Determination Letter Task Force

*Chairs:* Martha L. Hutzelman, Kruchko and Fries, McLean, VA; Joy M. Mercer, Joy M. Mercer PC, Florham Park, NJ; Lisa Tavares, Venable, LLP, Washington, DC

The subcommittees will have an interactive discussion with IRS Employee Plans and Department of Labor EBSA representatives on compliance and enforcement matters of current interest. Topics to be discussed will include: (1) staggered remedial amendment period system, including interim amendment requirements; (2) EPCRS update and (3) recent DOL compliance guidance and enforcement activity. *Panelists:* Andrew Zuckerman, Director, EP Rulings and Agreements, IRS, Washington, DC (invited); Martin Pippins, Manager, EP Technical Guidance, IRS, Washington, DC (invited); Jeffrey J. Turner, Office of Regulations & Interpretations, Employee Benefit Security Administration, Department of Labor, Washington, DC (invited)

### 8:45AM - 10:30AM

**Employee Benefits Executive Compensation and Securities Law Update**, Presented by the Subcommittee on Executive Compensation and the Subcommittee on Federal Securities Laws Issues

*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

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

### 8:45AM – 10:30AM

**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

*Chairs:* 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; George L. Whitfield, Warner Norcross & Judd LLP, Grand Rapids, MI

The subcommittee will discuss recent regulatory and legislative developments for health and welfare plans, including an update regarding VEBAs, the application of Section 409A to discriminatory health benefits (if final regulations are issued), HIPAA nondiscrimination regulations and the new proposed cafeteria plan regulations (if issued) and recent developments in health savings accounts and state insurance law. *Speakers:* Janet Laufer, Senior Technician Reviewer, Health and Welfare Branch, Office of Chief Counsel, IRS, Washington, DC (invited); Betty Clary, Attorney-Advisor, Health and Welfare Branch, IRS, Washington, DC (invited).

### 9:00AM - 10:00AM

**Employee Benefits ESOP Update**, Presented by the Subcommittee on ESOPs

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

This session will discuss recent legislative changes, recent employer stock fiduciary cases, and recent IRS and Department of Labor rulings and interpretations. Representations from the government have been invited to attend.

### 10:30AM – 12:00PM

**Employee Benefits 401(k) Update**, Presented by the Subcommittee on Qualified Cash or Deferred Arrangements and the Subcommittee on Fringe Benefits

*Chairs:* Leonard S. Hirsh, Ernst & Young LLP, New York, NY; Bernard F. O'Hare, Patterson Belknap Webb & Tyler LLP, New York, NY; Avery E. Neumark, Rosen Seymour Shapps Martin & Company, New York, NY; Christopher E. Condeluci, Groom Law Group Chartered, Washington, DC

This special joint subcommittee meeting will examine the most recent regulatory activity with respect to qualified default investment funds, as well as other PPA items impacting 401(k) plans. As part of our special meeting there will be a review of the Department of Labor rules regarding the timeliness of participant contributions and governmental activity regarding plan audits and what practitioners may do to enhance employer compliance. Personnel from the Department of Labor have been invited to attend to discuss the default investment proposed regulation, timing of employee contribution deposit issues and other issues regarding the quality of audits of plan financial statements. *Panelists:* Erin Sweeney, Pension Law Specialist, Employee Benefits Security Administration, Department of Labor, Washington, DC; Ian Dingwall, Chief Accountant, Office of Chief Accountant, Employee Benefit Security Administration, Department of Labor, Washington, DC; Michael Auerbach, Division of Accounting Services, Office of Chief Accountant, Employee Benefits Security Administration, Department of Labor, Washington, DC.

#### **10:30AM - 12:15PM**

**Employee Benefits Fiduciary Responsibility and Litigation Update**, Presented by the Subcommittee on Fiduciary Responsibility, the Subcommittee on Litigation and the Subcommittee on ESOPs

*Chairs:* Gregory K. Brown, Katten Muchin Rosenman LLP, Chicago, IL; Susan Katz Hoffman, Littler Mendelson PC, Philadelphia, PA; Andrew Oringer, Clifford Chance US LLP, New York, NY; Robert F. Pizzo, Law Office of Robert F. Pizzo, Rochester, NY; John Utz, Utz Miller & Kuhn LLC, Overland Park, KS

The Subcommittees will meet to review cases and legislative and regulatory developments of current interest. Regulatory items to be addressed include Field Assistance Bulletin 2007-01 (relating to the new statutory exemptions for investment advice under "401(k)" and similar plans) and the interim rule implementing the new statutory cross-trading exemption. The Subcommittees will also have a brief discussion regarding the status of various comment projects regarding provisions in the Pension Protection Act of 2006, including drafts on the new service provider and investment advice exemptions, plan assets, and the bonding requirement.

#### **10:30AM – 12:15PM**

**Employee Benefits IRA Update**, Presented by the Subcommittee on IRAs

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

The IRA subcommittee will have a discussion about private letter rulings waiving the 60-day rollover requirement, permitting exceptions to the timing rules for designation of death beneficiaries, and similar common IRA rulings. The subcommittee will also discuss IRA changes made by the Pension Protection Act, including technical issues and IRS guidance, and other recent IRA developments. *Speaker:* Larry Heben, Attorney, Office of Chief Counsel, IRS, Washington, DC.

#### **10:30AM - 12:15PM**

**Employee Benefits Special Defined Benefit Plan Issues Update**, Presented by the Subcommittee on Special Defined Benefit Plan Issues and the Cash Balance and Hybrid Plan Subcommittee

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

The subcommittees will hold a roundtable discussion of Pension Protection Act changes and subsequent guidance relating to cash balance conversions, defined benefit funding, plan terminations, PBGC premiums and related matters, as well as Subcommittee comments on IRS guidance. Attendees are strongly encouraged to participate in the discussion. *Speakers:* W. Thomas Reeder, Acting Benefits Tax Counsel, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC; William Bortz, Associate Benefits Tax Counsel, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC; Harlan M. Weller, Government Actuary, Office of Assistant Secretary (Tax Policy), IRS, Washington, DC; Alan Tawshunsky, Assistant Chief Counsel-Employee Benefits, Office of Associate Chief Counsel (TE/GE), IRS, Washington, DC.

#### **11:15AM - 12:15PM**

**Employee Benefits International Update**, Presented by the Subcommittee on Foreign and International Issues

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

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.

**12:00PM - 1:15PM**

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

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

**12:15PM – 1:15PM**

**Employee Benefits Electronic Administration Update**, Presented by the Task Force on Electronic Plan Administration  
*Chair:* Danny A. Martin Jr., Shell Oil Company, Houston, TX

The session will review the Final Treasury Regulations on Use of Electronic Media for Employee Benefit Notices, Elections and Consents issued October 20, 2006.

**12:15PM – 1:15PM**

**Employee Benefits Corporate Counsel Forum Update**, Presented by the Employee Benefits Corporate Counsel Forum  
*Chair:* Cheryl L. Harwick, Marathon Oil Company, Findlay, OH

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

**12:15PM – 1:15PM**

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

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

**12:15PM - 1:15PM**

**Employee Benefits Young Lawyers in Employee Benefits Forum**, Presented by the Young Lawyers in Employee Benefits Forum  
*Chairs:* Gary J. Chase, Roberts & Holland LLP, New York, NY; William Hansen, McDermott Will & Emery LLP, Washington, DC

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

**1:15PM – 2:15PM**

**Continental B, Reagan Building**

**Employee Benefits EEOC, USERRA, Military and Other Leaves Update**, Presented by the Subcommittee on EEOC and FMLA Issues and the Subcommittee on USERRA, Military and Other Leaves  
*Chair:* Thomas R. Standley, Marathon Oil Company, Findlay, OH; Thomas C. Graves, Stinson Morrison Hecker LLP, Kansas City, MO

The subcommittee will discuss the current benefit related EEOC issues. The program will also discuss recent developments impacting individuals on military and other types of leaves. *Speakers:* Dianna Johnston, Assistant Legal Counsel, Title VII/EPA/ADAE Division, Office of Legal Counsel, EEOC, Washington, DC; Paul Boymel, Senior Attorney Advisor, Office of Legal Counsel, EEOC, Washington, DC.

**1:15PM - 2:25PM**

**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

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

The subcommittees will discuss recent guidance on 457 (f) plans (if issued) and on 403(b) plans (if issued). *Speaker:* Cheryl Press, Senior Attorney, IRS, Washington, DC

**1:15PM – 2:25PM**

**Employee Benefits Mergers and Acquisitions Update**, Presented by the Subcommittee on Mergers and Acquisitions

*Chairs:* Susan A. Wetzel, Haynes and Boone LLP, Dallas, TX; Christine L. Richardson, Pillsbury Winthrop Shaw Pittman LLP, San Francisco, CA; Robert Miller, Calfee Halter & Griswold LLP, Cleveland, OH

The session will discuss the final 409A regulations (if issued) and their impact on mergers and acquisitions, including a discussion of how the final regulations apply to various M&A fact patterns. In addition, the session will focus on recent retiree medical cases and their potential impact in M&A transactions. If time permits, the session also will focus on changes in representations, warranties, covenants, and indemnification language to address recent changes in the law, including the final 409A regulations.

**1:15PM - 2:15PM**

**Employee Benefits Nondiscrimination Update**, Presented by the Subcommittee on Nondiscrimination and §415 Issues

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

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

**1:15PM - 2:15PM**

**Employee Benefits Pension Legislation Update**, Presented by the Subcommittee on Pension Legislation, the Pension Simplification Task Force and the Enron Task Force

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

The subcommittees will discuss recent legislative developments.