## TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>PROGRAM</th>
<th>xi</th>
</tr>
</thead>
<tbody>
<tr>
<td>FACULTY PARTICIPANTS</td>
<td>xiii</td>
</tr>
</tbody>
</table>

### STUDY MATERIALS

   By Gregory C. Braden and Simon J. Torres
   - Table of Contents: 3
   - Study Outline: 7

2. **Wellness Programs**
   By Greta E. Cowart: 201

3. **Genetic Information Nondiscrimination Act ("GINA") of 2008**
   Submitted by William F. Sweetnam, Jr.: 219

4. **Fiduciaries Making Decisions**
   By T. David Cowart: 227

5. **DOL Issues Form 5500 Schedule C "FAQs"**
   Submitted by William F. Sweetnam, Jr.: 239

6. **Ethics: A Potpourri of Issues for Employee Benefits Counsel**
   By John L. Utz: 247
   - Table of Contents: 248
   - Study Outline: 249

7. **Ethical Considerations for Employee Benefits Attorneys**
   By John L. Utz: 259
   - Table of Contents: 260
   - Study Outline: 261

8. **Current Internal Revenue Service Guidance and Issues**
   Submitted by Dana A. Barry: 283
   - Reg-133300-07 Automatic Contribution Arrangements: 285
   - Reg-136701-07 Diversification Requirements for Certain Defined Contribution Plans: 297

9. **Summary of Proposed Cash Balance Plan Regulations**
    Submitted by William F. Sweetnam, Jr.: 305

10. **Recent IRS Guidance on Health Savings Accounts**
    Submitted by William F. Sweetnam, Jr.: 319
11. **HEART Act Provides Benefits for Those in Military Service**  
Submitted by William F. Sweetnam, Jr.  

12. **Federal Courts Appear to Disagree on Whether ERISA Preempts State and Local "Fair Share"/"Play-or-Pay" Health Reform Laws**  
Submitted by William F. Sweetnam, Jr.  

13. **New San Francisco and Massachusetts Guidance**  
Submitted by William F. Sweetnam, Jr.  

14. **Welfare Plans--Claims Processing Issues and Other Recent Developments**  
By Greta E. Cowart and T. David Cowart  

15. **409A Regulatory Update (And a Few Other Items)**  
By Pamela Baker  

16. **Getting Over the 403(b) Hump: A Year End To-Do List for the Non-Initiate**  
By Evan Giller and Robert J. Toth, Jr.  

17. **Employee Plans Compliance Resolution System (EPCRS)**  
By Wilbert G. Laird and Seth H. Tievsky  
   - Table of Contents  
   - Rev. Proc. 2008-50 Changes (Presentation Slides)  
   - Self Correction Program Decision Tree  

18. **Drafting and Administering Plans with an Eye Towards Avoiding or Winning Litigation**  
By Pamela D. Perdue  

19. **Covering Expatriate Employees in Qualified Plans (both inbound and outbound)**  
By David W. Ellis  
   - Study Outline  
   - Presentation Slides  

20. **Automating Your Plan: Give Your Plan a 404(c), QDIA and Automatic Enrollment Check-Up**  
By Pamela D. Perdue  

21. **Top Hat Plans: Issues and Developments**  
By Pamela Baker  
   - Study Outline  
   - Presentation Slides  

22. **Fought Lost. Glenn Won. (Handout)**  
**Struggling with Structural Conflicts**  
By T. David Cowart  

23. **Lingering 409A Questions (Handout)**  
By Pamela Baker
24. Getting Over the Hump: The New Regulations under Section 403(b) (Handout)
   By Evan Giller and Robert J. Toth, Jr.
   645

25. VCP Submissions--Common Filing Errors Found by IRS (Handout)
   By Wilbert G. Laird and Seth H. Tievsky
   657

26. Employee Plans Compliance Resolution System Update (Handout)
   By Wilbert G. Laird and Seth H. Tievsky
   661

27. Ethical Considerations for Employee Benefits Attorneys (Handout)
   By John L. Utz
   673

28. Key Decisions in "Excessive Fees and Expenses" Cases (Handout)
   By Gregory C. Braden
   695

29. Designing Plans for Small Businesses and Sole Proprietorships
   "Planning Considerations for Small Business and Professionals
   Including Funding Issues and Limitations on Benefits"
   "Cash Balance Plans for Professionals - The Good, The Bad, and The
   Ugly" (Handout)
   By Bruce J. Temkin
   699

30. Employee Benefits Security Administration — Selected Presentation
    Slides (Handout)
    By Allison Wielobob
    
    Pension Protection Act Update
    Regulatory, Interpretive and Amicus Update
    Regulatory and Interpretive Update
    763
    765
    773
    781