## ALI-ABA Course of Study

**Pension, Profit-Sharing, Welfare, and Other Compensation Plans**

March 26 - 28, 2008

San Francisco, California

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ALI-ABA Course of Study  
Pension, Profit-Sharing, Welfare, and Other Compensation Plans  
March 26-28, 2008  
San Francisco, California  

PROGRAM  

Tuesday, March 25, 2008  
4-6 p.m. Early Registration  

Wednesday, March 26, 2008  
8:00 a.m. Registration and Continental Breakfast  
Webcast Segment A  
9:00 a.m. Introductory Remarks  
9:05 a.m. **New Developments in Benefits Litigation** – Ms. Baker and Mr. Maryn  
10:05 a.m. **Department of Labor Litigation Update** – Mr. Scott  
10:50 a.m. Networking Break  
11:05 a.m. **Department of Labor Regulatory Update** – Mr. Campagna and Mr. St. Martin  
11:50 a.m. Questions and Answers  
12:20 p.m. Lunch Break  
Webcast Segment B  
1:45 p.m. **Current ERISA Issues, including Qualified Default Investment Alternatives (QDIAs); 401(k) Fee Disclosure** – Mr. St. Martin  
2:30 p.m. **Tax Shelter Regulations** – Mr. Blum  
3:15 p.m. Networking Break  
3:30 p.m. **Update on Internal Revenue Service Determination Letter Program and EPCRS** – Ms. Perdue  
4:15 p.m. **Defined Benefit Plans after the Pension Protection Act** – Mr. Sweetnam  
5:00 p.m. Questions and Answers  
5:30 p.m. Adjournment for the Day; **Networking Reception for Registrants and Faculty**  

Thursday, March 27, 2008  
8:30 a.m. Continental Breakfast  
Webcast Segment C  
9:00 a.m. **Consumer-Directed Health Plans** – Ms. Cowart  
9:45 a.m. **State Health Care Legislation** – Ms. Cowart  
10:30 a.m. **Timing of Plan Distributions** – Mr. Wilf  
11:00 a.m. Networking Break  
11:15 a.m. **Benefit Issues for Tax Exempt Organizations** – Ms. Null  
12:00 noon Questions and Answers  
12:30 p.m. Lunch Break
Webcast Segment D
2:00 p.m. Final IRC § 415 Regulations – Operational and Plan Document Requirements – Ms. Perdue
2:45 p.m. IRC § 409A, Corrections Procedures, and New Legislative Initiatives – Ms. Baker and Mr. Schmidt
3:15 p.m. Networking Break
3:30 p.m. IRC § 409A Wrap Plan Issues – Ms. Baker and Mr. Schmidt
4:15 p.m. Self-Insured Medical Reimbursement Plans under IRC §§ 105(h) and 409A – Ms. Baker and Messrs. Cowart and Schmidt
4:45 p.m. Questions and Answers
5:15 p.m. Adjournment for the Day

Friday, March 28, 2008
8:30 a.m. Continental Breakfast
Webcast Segment E
9:00 a.m. Current Internal Revenue Service and Treasury Guidance and Issues – Messrs. Holland and Tawshunsky and Ms. Barry and Perdue
10:30 a.m. Networking Break
10:45 a.m. Cash Balance Plans for Professionals and Small Business Post-PPA: The Good, the Bad, and the Ugly – Mr. Temkin
11:30 a.m. Questions and Answers
12:00 noon Lunch Break
Webcast Segment F
1:30 p.m. Employee Benefit Plan Post-Closing Issues in Mergers and Acquisitions – Mr. Cowart
2:15 p.m. Plan Compliance Self-Audits – Mr. Tievsky
3:00 p.m. Networking Break
3:15 p.m. Ethics Issues in Auditing Plan Procedures – Mr. Tievsky
4:15 p.m. Maximizing Plan Contributions for the Small Employer, Including the Economic Considerations of Roth 401(k)s – Mr. Temkin
5:00 p.m. Questions and Answers
5:15 p.m. Adjournment
ALI-ABA Course of Study
Pension, Profit-Sharing, Welfare, and Other Compensation Plans

March 26 - 28, 2008
San Francisco, California

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