PLEASE JOIN US FOR A COMPLIMENTARY EDUCATIONAL SEMINAR

403(B) PLANS: THE FOUR PILLARS

LEGAL, ADMINISTRATIVE, FIDUCIARY & AUDITING BEST PRACTICES

You're invited to join us for an educational seminar where we will explore the various aspects of operational compliance with 403(b).

- **Legal Perspective**
  Evan Giller, Esq.—*Founding Partner*
  Giller & Calhoun, LLC

Evan will walk you through the plan document and discuss related operational issues.

- **Administrative Perspective**
  Jeffrey Bauer, QPA, CPC—*President*
  Angell Pension Group

Jeff will discuss practicalities beyond the plan document itself from the TPA's perspective.

- **Fiduciary Perspective**
  Ryan Gardner, AIF, PRP—*Principal*
  Fiduciary Investment Advisors, LLC

Ryan will review fiduciary roles and responsibilities, including Higher Education and Hospital case studies, from an institutional investment consultant's perspective.

- **Audit Perspective**
  John Hubbe—*Partner*
  KPMG, LLP

John will discuss what you need to know about the 403(b) plan audit process and how to prepare for it.

We invite you to read the biographies on page 2 and learn more about our featured speakers.

Wednesday, June 17, 2009

Marriott Boston Newton
2345 Commonwealth Avenue, Newton, MA

The Marriott offers free parking and is easily accessible from all major highways. For directions, please visit www.marriott.com.

Registration begins: 8:00 am * Seminar begins: 8:30 am * Seminar ends: 11:30 am

A light continental breakfast will be served.

To register, please contact Valerie Jasinski at (860) 697-7431 or vjasinski@fiallc.com. Registration deadline is June 10, 2009.

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FEATURED SPEAKERS

EVAN GILLER, ESQ.
GILLER & CALHOUN, LLC

Evan Giller is a founding member of Giller & Calhoun, LLC. He has worked on benefit plan issues for tax exempt organizations, including retirement plans under IRC sections 403(b) and 457, for over two decades and has extensive expertise in plan design, compliance, and fiduciary issues. His experience also includes advising financial service companies on the development and operation of products used to fund retirement plans. Prior to starting his current firm, Evan was an attorney for TIAA-CREF, serving in various legal capacities including General Counsel, Institutional Client Services.

JEFFREY A. BAUER, QPA, CPC
ANGELL PENSION GROUP, INC.

Jeffrey A. Bauer graduated from the University of Rhode Island with a degree in economics. He has over 20 years of extensive experience in the fields of qualified retirement plans, nonqualified retirement programs and welfare benefit administration. He is a Qualified Pension Administrator, Certified Pension Consultant and a Member of the American Society of Pension Actuaries. Jeffrey is President and sole Principal of The ANGELL Pension Group, Inc.

RYAN T. GARDNER, AIF, PRP
FIDUCIARY INVESTMENT ADVISORS, LLC

Ryan is a Principal of Fiduciary Investment Advisors, LLC. Prior to FIA, he was an Investment Associate with the PRIME Asset Consulting Group at UBS Financial Services Inc. Ryan received a Bachelor of Science degree from the University of Hartford. He completed the PlanSponsor Institute's PlanSponsor Retirement Professional (PRP) program and attained the PRP designation. He also has earned the Accredited Investment Fiduciary professional designation, awarded by the Center for Fiduciary Studies. He is also a member of the Profit Sharing/401(k) Council of America, as well as the New England Employee Benefits Council.

JOHN H. HUBBE
KPMG LLP

John is an audit partner in KPMG's NY Financial Services business unit. He has over twenty years of experience serving clients by providing financial statement audits and other audit related services. John is the Northeast Area Leader of the Firm's Employee Benefits Audit Practice and is KPMG's representative on the American Institute of Certified Public Accountants' experts panel for employee benefit plans. John received a BA in economics from the University of Massachusetts at Amherst and is a Certified Public Accountant.