



## Fred Reish — Keynote Speaker

C. Frederick Reish is a partner in Drinker Biddle & Reath LLP Employee Benefits & Executive Compensation Practice Group, Chair of the Financial Services ERISA Team and Chair of the Retirement Income Team. His practice focuses on fiduciary issues, prohibited transactions, tax-qualification and retirement income.

- Works with both private and public sector entities and their plans and fiduciaries;
- Represents plans, employers and fiduciaries before the governing agencies (e.g., the IRS and the DOL);
- Consults with banks, trust companies, insurance companies and mutual fund management companies on 401(k) investment products and issues related to plan investments and retirement income; and

- Represents broker-dealers and registered investment advisers on issues related to fiduciary status and compliance, prohibited transactions and internal procedures.

Fred's experience includes advising insurance companies and investment managers of the development of products and services that are consistent with ERISA's fiduciary standards and prohibited transaction restrictions, including retirement income investments and guarantees. Fred is also a consultant member of the Institutional Retirement Income Council (IRIC), which focuses on retirement income issues and products.

Fred has received a number of awards for his contributions to benefits education, communication and service, including:

- Selection by PLANADVISER magazine as one of the 5 "Legends" of the retirement industry and with retirement advisers.
- The American Society of Pension Professionals & Actuaries (ASPPA)/ Morningstar 401(k) Leadership Award for directly and positively influencing the ability of Americans to build successful retirements.
- Selection by PLANSPONSOR magazine as one of the 15 Legends in the development of retirement plans.



## Beth Harrington

Beth K. Harrington, ERPA, QPA President of Benefit Resources, Inc. Beth has devoted her career to helping businesses design and administer state-of-the-art retirement plans. She established Benefit Resources in 1987 after graduating from the University of California at Davis and spending 8 years in the fields of banking, accounting, and financial planning. In 2013 she launched VistaCore. A company designed to provide complete back office support: payroll, retirement administration, prevailing wage hour banking, and HR services. She is an IRS Enrolled Retirement Plan Agent and holds a certification as a Qualified Pension Administrator. Beth is a dynamic speaker and writer on subjects related to retirement, and is active in the benefits community. She enjoys reading, playing tennis, and playing with her grandsons Avery and Carter.



## Scott E. Galbreath

Scott E. Galbreath, J.D., LL.M. (Tax) is the Head of Employee Benefits and Executive Compensation Services at The Burton Law Firm. Scott has practiced employee benefits law for over 25 years and is a frequent speaker and author on new developments in the law regarding employee benefits. He has spoken at such events as the Western Benefits Conference and the Sacramento County Bar Association's Tax Symposium.

He is also a regular contributor to the Journal of Pension Benefits and serves on the Board of both the Sacramento Chapter of the Western Pension & Benefits Council and the Sacramento Chapter of the National Institute of Pension Administrators.

Scott graduated from IIT CHICAGO-KENT College of Law and also earned an LL.M in Taxation, with Honors, from IIT CHICAGO-KENT. He was recognized as an Illinois Leading Lawyer in Employee Benefits in 2006 by the Leading Lawyer Network. He is also a former officer of the Chicago Bar Association's Employee Benefits Committee and former Chair of its Executive Compensation Subcommittee. Scott was admitted to the Illinois bar in 1986 and over 20 years later sat for and passed the California bar exam in 2008.



## James C. Paul (Jim)

James C. Paul (Jim), J.D., is a partner with Ferenczy + Paul LLP, an employee benefits law firm. Mr. Paul heads up the Sacramento, California office, joining with the Atlanta, Georgia office to provide clients with advice and consultation regarding qualified pension and profit sharing plans, nonqualified plans, and other benefit programs.

A benefits practitioner for more than twenty-four years, Mr. Paul provides practical and understandable guidance, advice, and support for employers, plan sponsors, and other clients. From 401(k) plan compliance, to executive deferred compensation, to compliance with COBRA and HIPAA privacy rules, he has done almost everything in the employee benefits arena. His experience includes counseling employers on design, compliance, and operation of qualified retirement plans, nonqualified deferred

compensation plans, welfare plans, and stock based compensation plans. He also counsels employers on fiduciary issues and benefits issues in acquisitions, and has experience in pension and welfare benefits litigation, fiduciary litigation, and the operation of multi-employer/union trust funds.



## G. Neff McGhie, III

G. Neff McGhie, III, EA, MSPA is a graduate of California State University, Fresno with a B.A. in Mathematics. He is an Enrolled Actuary and Member of the American Society of Pension Professionals & Actuaries (ASPPA). He is currently serving on the Board of Directors for ASPPA's College of Pension Actuaries. He is the author of the Defined Benefit Answer Book, a Panel Publication, has been a contributing author to various other publications and has spoken on pension issues to groups of other professionals locally and in national conferences.

Mr. McGhie is owner and operator of Sierra Pension Services, Inc. Sierra Pension Services, Inc. is an actuarial consulting and pension administration company specializing in creative plan design work for business owners and provides actuarial consulting and valuation services for other pension administration firms.

Neff and Carrie are the proud parents of three boys. His varied experiences range from having achieved the rank of Eagle Scout in the Boy Scouts of America, competing in Cross Country and Track & Field at Fresno State University, to serving as a Spanish speaking missionary for two years in Idaho for the Church of Jesus Christ of Latter-day Saints. Mr. McGhie enjoys computer programming and website design and helps his wife in her quilt shop as an Authorized Bernina sewing machine technician.



## Marcel Weiland

Marcel Weiland's practice encompasses all areas of employee benefits law, including qualified retirement plans, nonqualified deferred compensation plans, and ESOPs. He offers particular expertise and extensive experience in the DOL and IRS voluntary correction programs, and in 409(p) anti-abuse testing for S corporation sponsored ESOPs. Marcel was formerly an attorney in the Northern California Employee Benefits Tax Group of Deloitte & Touche (in both San Francisco and Sacramento). His experience includes working as a paralegal with the system-wide in-house legal counsel for benefit programs for the University Of

California, advising in the areas of retirement and health and welfare benefits. He is a member of the ESOP Association, and serves as the Sacramento chapter president of the Western Pension & Benefits Council.

Marcel is admitted to practice in California.



# Charles Lockwood

Charles Lockwood, J.D., LL. M. (Taxation) is a principal with ASC Institute (ASCI), a pension consulting firm. He has over 20 years of experience in the employee benefits field. Prior to joining ASCI, he was a principal with the pension consulting firm Global Benefit Advisors, LLC (GBA). He also served as a Vice President of Pension Publications of Denver, Inc. (PPD) and a senior consultant with Coopers & Lybrand's Human Resources National Technical Services Unit in Washington, D.C. Before entering private consulting, Mr. Lockwood worked in the Employee Plans Division in the National Office of the Internal Revenue Service (IRS) as a Tax Law Specialist. His responsibilities with the IRS included the review of prototype retirement plans and the training of IRS personnel.

Mr. Lockwood was also the primary author of numerous IRS Revenue Rulings and Revenue Procedures, including Rev. Procs, 89-9 and 89-13 which established the current Master/Prototype and Regional Prototype Programs.