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Managed by **S. Derrin Watson, JD, APM and Lorraine Dorsa, FCA, MAAA, MSPA, EA, CEBS.**

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About S. Derrin Watson

S. Derrin Watson, JD, APM is a pension attorney and educator, consulting, speaking, and writing about a variety of pension topics, including 401(k), 403(b), 457(b), non-qualified plans, and Form 5500 issues. He is of counsel to the

Ferency Benefits LawCenter and works with FIS with their Relius line of documents.



About Lorraine Dorsa

Lorraine is a Principal at Aegis Pension Services Inc. and has extensive experience providing defined benefit and cash balance plan design analysis, actuarial consulting, and actuarial support services to plan administrators,

TPAs, CPAs and financial institutions. She is a frequent speaker at employee benefits conferences including those sponsored by ASPPA, NIPA and AICPA.

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