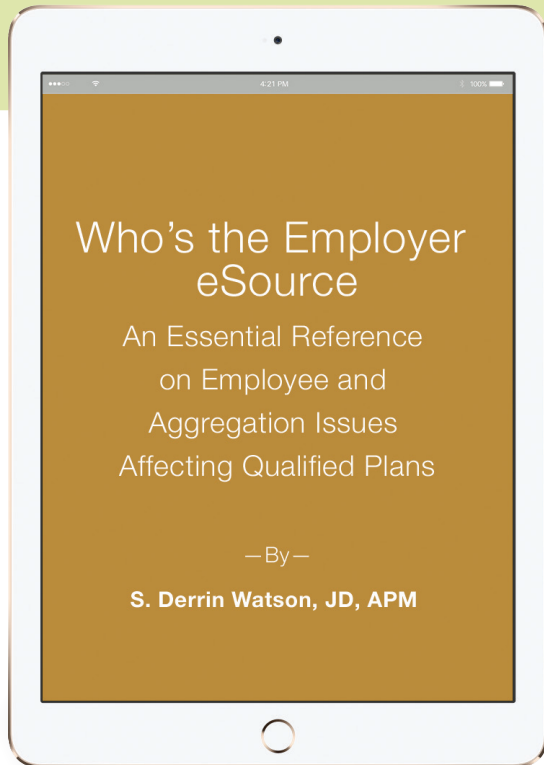


## Who's the Employer eSource

An Essential Reference on Employee and Aggregation Issues Affecting Qualified Plans



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### Authored by S. Derrin Watson, JD, APM

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