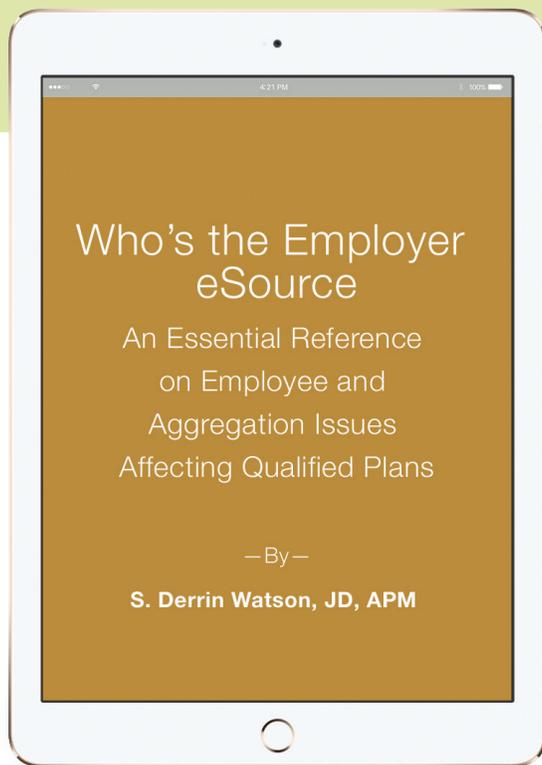


Who's the Employer eSource

An Essential Reference on Employee and Aggregation Issues Affecting Qualified Plans



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Authored by S. Derrin Watson, JD, APM

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, and 409A plans, and Form 5500 issues. He has been involved with qualified plans since 1977 and had his first case involving controlled groups shortly thereafter. Derrin has maintained a strong interest in this area ever since and has become the leading authority on controlled group, affiliated service group, and leased employee issues.

He has just released the 8th edition of his book, *Who's the Employer, A Guide to Employer and Aggregation Issues Affecting Qualified Plans* on ERISApedia.com. In 2006, ASPPA awarded him its Educator's Award for his work in providing professional education to plan practitioners.

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