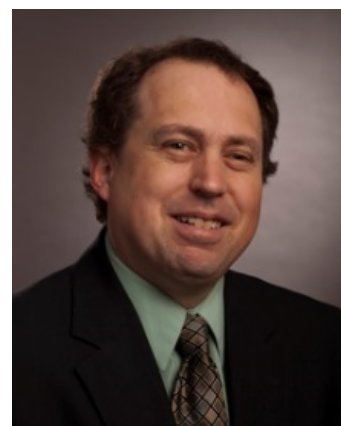


Joe Simpson's experience includes:

- Advising clients regarding documentation and operation of 401(k), 403(b), and 457(b) plans.
- Advising clients regarding correction and compliance issues for 401(k), 403(b), and 457(b) plans.
- Representing clients in connection with IRS and DOL audits of retirement plans.
- Representing clients in connection with the IRS Voluntary Correction Program.
- Advising clients regarding fiduciary duties under ERISA for 401(k), 403(b), and other defined contribution plans.
- Analyzing nonqualified deferred compensation issues for executives of for-profit and tax-exempt entities for compliance with sections 409A and 457 of the Internal Revenue Code.
- Advising businesses and employee benefit plans on tax reporting and withholding obligations.
- Advising clients regarding benefits governance issues.

Professional and Civic Affiliations

- Member, American Bar Association



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