

**2009 CCA Annual Meeting
Tucson, AZ
Session 19
Taking It To the Limit**

- I. Introductions
 - a. Ray Lee – The Savitz Organization
 - b. Greg Gaston – J.G. Gaston & Associates

- II. Format of the Session
 - a. Controlled Democracy
 - b. List of Possible Topics
 - c. Workshop not Lecture
 - d. Open Dialog

- III. Possible Discussion Topics
 - a. Follow-up on Session 10
 - b. PPA pitfalls
 - c. Plan Design Alternatives
 - 1. 8.25% times FAP times service
 - 2. Cash Balance Plans
 - 3. Floor offset/Cash Balance plans
 - 4. Variable Annuity Plans
 - 5. Retirement Shares Plan
 - 6. Pension Preservation Plans
 - 7. New “Sexy” Designs
 - d. Funding issues
 - 1. PPA funding issues
 - 2. Responding to uneven cash flow
 - 3. Forecasting future requirements
 - e. FAS 157/158
 - f. Nondiscrimination issues
 - 1. Mistakes when testing
 - 2. Annual testing requirement