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Check out Dan's book:



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Recent Seminar

CRG recently sponsored a seminar on "The Defined Benefit Pension Plan End Game: Managing a Frozen DB Plan Through Its Last Life Stage". Topics included existing methods for managing the financial risks of frozen DB plans, preparing for plan termination, keeping the frozen plan alive versus terminating it - is there another alternative, and legal and employee-relations considerations.

If you would like a copy of the seminar materials, please email Maureen McClain at maureen@cassidyretirement.com.

Letter to the Editor Gets Printed

Dan's letter to the editor was printed in the July 7th issue of *Pensions & Investments*. The letter was written in response to an article titled "Public Funds Fight to Keep Accounting Status Quo".

To read the letter on the *P&I* website, please click [here](#).

CRG Retirement Plan Update - DB and DC Plans

Recent Guidance

- **June 18 (DB):** IRS/Treasury issued proposed regulations on the application of IRC §411(b)(1) accrual rules for DB plans in which accrued benefits are determined as the greatest of two or more separate formulas

Looking Ahead

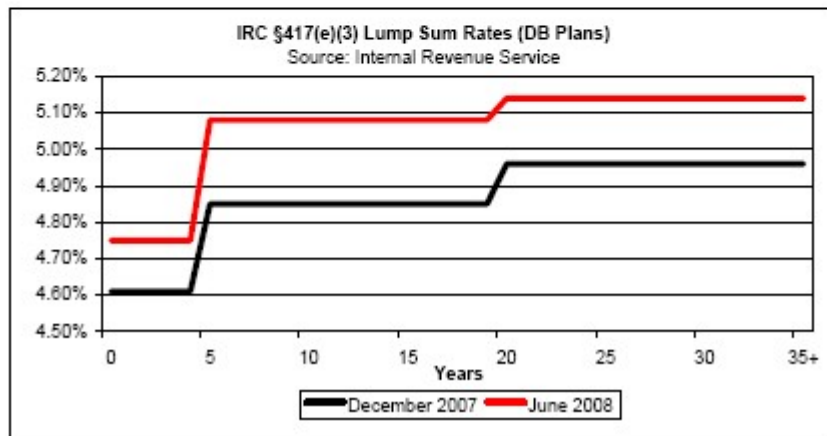
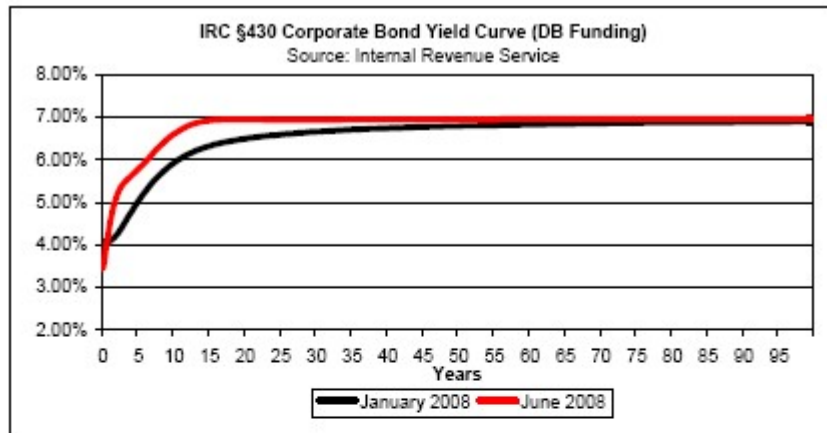
- **July 15 (DB):** Second quarterly contribution deadline for calendar-year plans
- **July 31 (DB/DC):** IRS Form 5558 due date (for IRS Form 5500 filing extension for calendar-year plans)

Market Summary - Total Returns Through July 8, 2008

	Dow Jones Industrial Average	Standard & Poor's 500 Index	Russell 2000 Index	NASDAQ Composite Index	Lehman Brothers Aggregate Index
Year-to-date	-14.2%	-13.3%	-10.9%	-13.5%	1.6%
Last 12 Months	-15.7%	-15.7%	-18.5%	-13.1%	8.3%

Source: The Wall Street Journal

Defined Benefit Plans - Key Interest Rates



Resources

For more information on Cassidy Retirement Group, please visit www.cassidyretirement.com.