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by Jeffery Mandell and
John C. Hughes of
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- **Legal Update** - The latest on various legal issues
- **Document Update** - Guidance primarily affecting document-related issues



ABOUT THE EDITORS

Jeffery Mandell is founder and President of The ERISA Law Group, P.A. in Boise, Idaho. Since 1982, he has concentrated his practice solely in ERISA, handling all ERISA matters including 401(k), profit sharing, 457, pension, 403(b), cross-tested, cafeteria, ESOP, nonqualified deferred compensation, governmental, health, welfare, and prototype plans. He represents individuals, employers, tax-exempts, governmental entities, associations, and organizations that offer plan services (such as financial institutions, third party administrators, accountants, attorneys, and plan consultants).

Jeffery is a frequent and nationally recognized practitioner, speaker, and author on ERISA topics, and has been voted by his peers to be listed in the Best Lawyers in America since 1995. His practice is nationwide, with the largest concentration in the Midwest, Idaho and Texas. He was an Adjunct Professor at the University of Idaho College of Law and at the University of Wisconsin Law School. His textbook regarding ERISA plan administrative and legal matters was published in 1998 by Panel Publishers, and Jeffery is the founder of Employee Benefit Publications and Seminars.

He graduated from the University of Texas School of Law in 1982, and received his B.A. with high distinction in 1977 from the University of Virginia. He is a member of the American Society of Pension Actuaries, The Group, a founding Board member of the Western Pension and Benefits Conference Boise Chapter, and a current representative for Idaho in the IRS TE/GE Pacific Coast Council.

John C. Hughes is a shareholder of The ERISA Law Group, P.A. John's practice is focused exclusively in the area of ERISA/employee benefits. John represents clients relative to issues involving all kinds of employee benefit plans including 401(k), profit sharing, pension/defined benefit, 457, 403(b), nonqualified deferred compensation, employee stock ownership ("ESOP"), governmental, 125/cafeteria, and health and welfare plans. John counsels clients on a variety of plan-related issues including fiduciary responsibilities, plan operations and administrative issues, plan corrections, plan design, mergers and acquisitions, litigation, and plan qualification. John has assisted plan sponsors in implementing programs and policies in response to various governmental regulations.

John is the President of the Boise Chapter of the Western Pension and Benefits Conference. John frequently writes and speaks on ERISA topics. He was Managing Editor of the California Western Law Review. He acted as a Pro Tem Judge for the San Diego Superior Court from 2001 through 2005. He is a former member of the Louis M. Welsh Inn of Court.

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