



**CPA ♦ LAW SOCIETY**  
OF SANTA BARBARA COUNTY



**“FIXING A BROKEN PENSION PLAN”**

*Featuring*

**Martin M. Heming**  
Reish Luftman Reicher & Cohen

**Thursday, January 31, 2008**

**12:00-1:30PM**

**Hotel Andalucía**

**Phone: 805.884.0300**

**Park in public structure located behind the Hotel  
on Chapala Street.**

**The Forster Group  
at Smith Barney**

**Martin M. Heming**  
of  
**Reish Luftman Reicher & Cohen**



**Marty Heming** is a partner in the law firm of Reish Luftman Reicher & Cohen, specializing in all aspects of employee benefits law. Heming earned his Bachelor of Arts degree from Rutgers University. He then continued his education at Boston University, earning his J.D. and LL.M. in taxation, and at National University, earning his Masters in Business Administration. Heming has more than 22 years of experience in all aspects of the employee benefits practice and has been admitted to practice before the US Court and US Tax Court.

**Attributes**

- National Institute of Pension Administrators (NIPA) – Member of Board of Directors
- Subcommittee member on the DOL Issues of the America Society of Pension Professionals and Actuaries (ASPPA) and subcommittee member on the Employee Benefits of the Taxation Section of the American Bar Association.
- Marty has authored a quarterly column in DOL issues of the *Plan Horizons* (1998-2002). He has been an author or co-author in a number of pension publications, for instance: “When the IRS Audits – Being Right Can Be Costly,” *Best Practices in HR* (Nov 4, 00).
- Marty is used as a resource and quoted in a number of publications
- Marty is also a frequent speaker in many conferences that include aspects of employee benefits

**Presentation**

The IRS has published its most recent version of Voluntary Correction, Rev. Proc. 2006-27. The purpose of this session will be to share with you the secrets of how to apply for and obtain the best possible result for your client in the gray area where the Rev. Proc. doesn't spell out the correction and to make sure you understand the practical aspects of how the program works in the real world. Marty will also pose and answer a list of frequently asked questions concerning how EPCRS 2006-27 works in the real world.

**Reservations and Cost**

The cost of the luncheon is \$35 for non-members and \$25 for members.  
Please email your reservations and lunch selection to [cpalawsb@bpw.com](mailto:cpalawsb@bpw.com).

**RSVP by Thursday, January 25th.**

Please make checks payable to CPA/Law Society and remit upon luncheon reservation. Or, mail payments to:  
**Tina Benavides; 1123 Chapala Street; Santa Barbara, CA 93101.**

**LUNCH CHOICES\***

**Classic Caesar Salad**

Grilled chicken, hearts of romaine, caesar dressing and herbed croutons

**Grilled Breast of Chicken**

With Natural Jus, pureed garlic potatoes and market vegetables

**Six Cheese Ravioli**

With spicy tomato-basil sauce and market vegetables

*\*Lunch includes bread & butter, iced tea & coffee and dessert*

**Continuing Education**

**CPA/Attorneys:**

**1.0 Hr CPE/MCLE**

This activity has been approved for Minimum Continuing Legal Credit by the State Bar in the amount of 1.0 hour. Santa Barbara Bar Association certifies that this activity conforms to the standards for approved education activities prescribed by the rules and regulations of the state bar of California governing MCLE. Additionally, this organization follows the CE requirements, specified in the California Board of Accountancy Regulations. However, CPE requirements are the CPA's responsibility.