

## NICHOLAS L. SAAKVITNE

A LAW CORPORATION

NICHOLAS L. SAAKVITNE  
ATTORNEY, ERISA FIDUCIARY

STEVEN E. ROSEBAUGH  
ADMINISTRATOR & BUSINESS MANAGER

MICHELINE HIMES  
ORPHAN PLANS COORDINATOR

11900 W. OLYMPIC BLVD., SUITE 410  
LOS ANGELES, CALIFORNIA 90064  
(310) 451-3225 FAX (310) 451-9089  
E-MAIL [saaklaw@aol.com](mailto:saaklaw@aol.com)  
[www.erisafiduciary.com](http://www.erisafiduciary.com)

SHARON L. HERITAGE  
BENEFITS COORDINATOR  
(877) 385-9111

RACHEL GARNER  
TEAM SUPPORT

ERISA FIDUCIARY SERVICES • EMPLOYEE BENEFITS LAW

## HELPFUL LINKS

- **E-MAIL NICHOLAS L. SAAKVITNE, A LAW CORPORATION at:**  
[saaklaw@aol.com](mailto:saaklaw@aol.com)
- **U.S. DEPARTMENT OF LABOR**  
[www.dol.gov/ebsa/welcome.html](http://www.dol.gov/ebsa/welcome.html)
- **INTERNAL REVENUE SERVICE**  
[www.irs.ustreas.gov](http://www.irs.ustreas.gov)
- **PENSION BENEFIT GUARANTY CORPORATION**  
[www.pbgc.gov](http://www.pbgc.gov)
- **AMERICAN SOCIETY OF PENSION PROFESSIONALS AND ACTUARIES**  
[www.asppa.org](http://www.asppa.org)
- **NATIONAL INSTITUTE OF PENSION ADMINISTRATORS**  
[www.nipa.org](http://www.nipa.org)
- **WESTERN PENSION & BENEFITS CONFERENCE**  
[www.westernpension.org](http://www.westernpension.org)
- **INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS**  
[www.ifebp.org](http://www.ifebp.org)
- **ESOP ASSOCIATION**  
[www.esopassociation.org](http://www.esopassociation.org)
- **NATIONAL ASSOCIATION OF BANKRUPTCY TRUSTEES**  
[www.nabt.com](http://www.nabt.com)
- **MARTINDALE-HUBBELL**  
[www.martindale.com/company/ratings](http://www.martindale.com/company/ratings)
- **THE NATIONAL CENTER FOR EMPLOYEE OWNERSHIP**  
[www.nceo.org](http://www.nceo.org)
- **ESOP SERVICES, INC. [Ron Gilbert]**  
[www.esopservices.com](http://www.esopservices.com)
- **BEYSTER INSTITUTE [Rady School of Management, UC San Diego, Anthony I. Mathews]**  
<http://rady.ucsd.edu/beyster>