

**Employee Stock Ownership Plans:  
ESOP Planning, Financing, Implementation, Law and Taxation  
Editors and Authors**

Kim S. Abello	Duff & Phelps, LLC
Jay B. Abrams	Abrams Valuation Group
Richard M. Acheson, Jr.	BSI/Menke
David Ackerman	Morgan, Lewis & Bockius LLP
Victor N. Alam	Menke & Associates, Inc.
Roland M. Attenborough	Mitchell Silberberg & Knupp LLP
Virginia J. Bartlett	Bartlett O'Neill Consulting, Inc.
Bruce F. Bickley	UBS Financial Services, Inc.
David M. Binns	Beyster Institute at the Rady School of Management, UCSD
Edward M. Bixler	BCC Capital Partners LLC
Charlene M. Blalock	Willamette Management Associates
Gregory K. Brown	Katten Muchin Rosenman LLP
William H. Campbell	Davis & Campbell L.L.C.
Louis H. Diamond	Buchanan Ingersoll & Rooney, PC
Steven M. Etkind	Sadis & Goldberg LLC
G. William Fix	Merrill Lynch & Co.
J. David Frost	Houlihan, Lokey, Howard & Zukin, Inc.
Ronald J. Gilbert	ESOP Services, Inc.
Laurence A. Goldberg	Sheppard, Mullin, Richter & Hampton LLP
E. Vaughn Gordy	GreatBanc Trust Company
Luis L. Granados III	McDermott Will & Emery LLP
Robert J. Gross	Prairie Capital Advisors, Inc.
Bradley E. Henschen	Principal Financial Group
Charles C. Hinners	Compensation Resource Group
Michael R. Holzman	Morgan, Lewis & Bockius LLP
Craig A. Jacobson	Willamette Management Associates
David R. Johanson	Johanson Berenson LLP
Mary Sullivan Josephs	LaSalle Bank NA
J. Michael Keeling	The ESOP Association
Matthew G. Keene	Principal Financial Group
Louis O. Kelso	***Deceased***
Patricia Hetter Kelso	Kelso Institute for the Study of Economic Systems
John A. Kober	Morgan, Lewis & Bockius LLP
Norman G. Kurland	Center for Economic & Social Justice
Senator Russell B. Long	***Deceased***
Dennis J. Long	Principal Financial Group
Ronald L. Ludwig	
Anthony I. Mathews	Beyster Institute at the Rady School of Management, UCSD
G. William McIntyre	Ohio Employee Ownership Center
Keith A. Mericka	UBS Financial Services, Inc.
Helen H. Morrison	Deloitte & Touche LLP
Alexander P. Moss	Praxis Consulting Group, Inc.
Karen D. Ng	Thelen Reid Brown Raysman & Steiner LLP
Brian J. O'Neill	Bartlett O'Neill Consulting, Inc.
Brian O'Shaughnessy	Merrill Lynch & Co.
James J. O'Sullivan	Willamette Management Associates
Shannon P. Pratt	Shannon Pratt Valuations
Peter J. Prodoehl	Principal Financial Group
Joseph V. Rafferty	Private Capital Corporation
Congressman Dana Rohrabacher	United States House of Representatives
Corey M. Rosen	National Center for Employee Ownership
Kathleen Sheil Scheidt	Katten Muchin Rosenman LLP
Robert W. Smiley, Jr.	Benefit Capital Companies Inc.
Martin A. Staubus	Beyster Institute at the Rady School of Management, UCSD
Roland G. Thon	ESOT Resources, Inc.
Erin K. Turley	Morgan, Lewis & Bockius LLP
Bradley Van Horn	Business Appraisal Services, LLC
Virginia J. Vanderslice	Praxis Consulting Group, Inc.
Peter Vassallo	Deloitte & Touche LLP
James R. Waldo, Jr.	Vitesse Advisors LLC
Allison T. Wilkerson	Morgan, Lewis & Bockius LLP
Kenneth P. Winslow	Benefit Capital SouthWest, Inc.
Carolyn F. Zimmerman	ESOP Explanations, LLC