

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

Kim S. Abello	J. P. Morgan Chase Bank, N.A.
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	McFadden
Edward M. Bixler	BCC Hold Co. LLC
Charlene M. Blalock	Willamette Management Associates
Gregory K. Brown	Katten Muchin Rosenman LLP
Stanley E. Bulua	Robinson Brog Leinwand Greene Genovese & Gluck P.C.
Joey N. Calove	Principal Financial Group
William H. Campbell	Davis & Campbell L.L.C.
Douglas W. Dahl II	Lathrop & Gage LLP
Louis H. Diamond	Diamond ESOP Advisors PLLC
Steven M. Etkind	Sadis & Goldberg LLC
G. William Fix	Carova Consulting LLC
J. David Frost	ESOP Services, Inc.
Ronald J. Gilbert	Sedgwick, Detert, Moran & Arnold LLP
Matthew D. Goedert	Sheppard Mullin Richter & Hampton LLP
Laurence A. Goldberg	GreatBanc Trust Company
E. Vaughn Gordy	McDermott Will & Emery LLP
Luis L. Granados III	Steiker, Fischer, Edwards & Greenapple, P.C.
Steven B. Greenapple	Prairie Capital Advisors, Inc.
Robert J. Gross	Lathrop & Gage LLP
Robert D. Grossman	Case Lombardi & Pettit
Gregory M. Hansen	Krieg DeVault LLP
Sharon B. Hearn	Principal Financial Group
Bradley E. Henschen	Compensation Resource Group
Charles C. Hinners	Dickinson Wright PLLC
Michael R. Holzman	Citrin Cooperman
Craig A. Jacobson	Kegler, Brown, Hill & Ritter
Tim Jochim	Johanson Berenson LLP
David R. Johanson	Verit Advisors LLC
Mary Sullivan Josephs	Greenberg Traurig LLP
Jeffrey S. Kahn	The ESOP Association
J. Michael Keeling	Principal Financial Group
Matthew G. Keene	***Deceased***
Louis O. Kelso	Kelso Institute for the Study of Economic Systems
Patricia Hetter Kelso	Freeborn & Peters, LLP
Ken Kneubuhler	Morgan, Lewis & Bockius LLP
John A. Kober	Center for Economic & Social Justice
Norman G. Kurland	Gray Plant Mooty
Susan D. Lenczewski	***Deceased***
Senator Russell B. Long	Robinson Brog Leinwand Greene Genovese & Gluck P.C.
Dennis J. Long	Steiker, Fischer, Edwards & Greenapple, P.C.
Ronald L. Ludwig	Kaufman & Canoles, P.C.
Babcock MacLean	Beyster Institute at the Rady School of Management, UCSD
Stephen P. Magowan	Ohio Employee Ownership Center
Richard C. Mapp III	UBS Financial Services, Inc.
Anthony I. Mathews	Department of the Treasury
G. William McIntyre	Praxis Consulting Group, Inc.
Keith A. Mericka	Sedgwick, Detert, Moran & Arnold LLP
Helen H. Morrison	Bartlett O'Neill Consulting, Inc.
Alexander P. Moss	Brucker & Morra
Karen D. Ng	Shannon Pratt Valuations
Brian J. O'Neill	Principal Financial Group
Brian O'Shaughnessy	Private Capital Corporation
James J. O'Sullivan	
Jeremy M. Pelphrey	
Shannon P. Pratt	
Peter J. Prodoehl	
Joseph V. Rafferty	

Congressman Dana Rohrabacher
Corey M. Rosen
Susan Peters Schaefer
Robert F. Schatz
Kathleen Sheil Scheidt
Robert W. Smiley, Jr.
Martin A. Staubus

Roland G. Thon
Erin K. Turley
Joseph "Jay" Van Heyde II

Bradley Van Horn
Virginia J. Vanderslice
Peter Vassallo
James R. Waldo, Jr.
Allison T. Wilkerson
Kenneth P. Winslow
Carolyn F. Zimmerman

United States House of Representatives
National Center for Employee Ownership
McDermott Will & Emery LLP
Schatz, Brown, Glassman & Kossow, LLP
Katten Muchin Rosenman LLP
Benefit Capital Companies Inc.
Beyster Institute at the Rady School of
Management, UCSD
Deceased
K&L Gates
Dean, Mead, Egerton, Bloodworth, Capouano &
Bozarth, P.A.
Business Appraisal Services, LLC
Praxis Consulting Group, Inc.
BP plc
Vitesse Advisors LLC
K&L Gates
Benefit Capital SouthWest, Inc.