

To: Clients and Friends  
From: Smith & Downey  
Date: March 17, 2010  
Re: Upcoming Seminar

We're happy to announce our next clients and friends seminar. The seminar will be held at the BWI Marriott, on Wednesday May 5, 2010, from 8 a.m. until noon. As always, we'll cover recent developments in the retirement plan, health and welfare plan, executive compensation, and labor and employment areas, with our usual emphasis on practical tips for employers.

As the date approaches, we'll publish more detailed agenda information.

Please contact Jamie Pasko at 410-321-9000 or [jpasko@smithdowney.com](mailto:jpasko@smithdowney.com) to reserve a spot at the seminar.