
CAPITAL FORUM ON PENSIONS 2024

JUNE 6, 2024

Speaker Biographies

S. Derrin Watson, J.D. | KEYNOTE SPEAKER



S. Derrin Watson, J.D., is of counsel to the Ferenczy Benefits Law Center, with over 45 years of experience in dealing with retirement plans. He is also an ERISA educator, frequently providing web seminars with ERISApedia and making presentations at seminars and conferences.

His published works include Who's the Employer, the Plan Corrections eSource, the Plan Distribution eSource, the 403(b) Plan eSource, and the 457 Plan eSource, all published with ERISApedia, where he handles their Ask the Author service. Mr. Watson also works with FIS with their Relius line of documents and educational programs.

In 2006, ASPPA awarded Derrin its Educator's Award for his work in providing professional education to plan practitioners. In 2023, NIPA award him their Lifetime Achievement Award for his contributions to the pension industry.

He received his bachelor's degree in accounting from BYU and his law degree from UCLA.

He served two years in Iran as a missionary for the Church of Jesus Christ of Latter-day Saints. He and his wife, Julene, have 2 married sons, the 5 most wonderful grandchildren on the planet, and three amazingly loving cats.

Scott E. Galbreath, J.D., LL.M. (Tax) | Trucker Huss



Scott E. Galbreath leads the Equity and Executive Compensation Practice Team at Trucker Huss. He has more than 30 years of experience representing employers in ERISA, employee benefits, and executive compensation matters.

Scott's extensive experience includes working with clients on all types of nonqualified deferred compensation plans, supplemental executive retirement plans, 457(b) and 457(f) plans for executives of tax-exempt organizations, equity and synthetic equity plans, such as restricted stock and phantom stock or stock appreciation rights, golden parachutes, and change-in-control and severance arrangements. He also assists clients with Internal Revenue Code section 83(b) and 409A compliance and correcting qualified plan compliance errors under IRS and Department of Labor remedial programs.

After practicing for 20 years in Chicago, where he was recognized as an Illinois Leading Lawyer and chaired the Chicago Bar Association's Executive Compensation Subcommittee, Scott moved to California, where he has served as Chair of the Sacramento County Bar Association's Tax Section, as well as President of the Sacramento Chapter of the Western Pension & Benefits Council. He continues to serve on the Board of the Sacramento Chapter of the WP&BC. He has also served as a member of the Executive Committee of the Governing Board of the Western Pension & Benefits Council and as a board member of the Sacramento Chapter of the National Institute of Pension Administrators (NIPA). He served as President of the Sacramento Chapter of NIPA and instituted its merger into the Sacramento Chapter of Western Pension &

Benefits Council. In 2023, Scott served on the planning committee for the Western Benefits Conference and is again serving for the 2024 conference celebrating the 50th anniversary of ERISA.

Scott is a Fellow of the highly selective American College of Employee Benefits Counsel, and he is a frequent writer and speaker on new developments in employee benefits. He spoke on the new self-correction of eligible inadvertent failures at the 2023 WBC. He is the author of The Benefit of Benefits blog, which is an online resource for information and commentary on new legislative, regulatory, and industry developments in employee benefits and executive compensation.

Scott was named a Top Lawyer for Employee Benefits (2015-2017 and 2020-2022) and a Top Lawyer for Tax (2021) in the lists published by Sacramento Magazine. He was also named a Super Lawyer in Northern California Super Lawyers 2021-2023 for excellence in employee benefits law. Scott was recognized as a 2024 Best Lawyers in America for Employee Benefits (ERISA) Law. Scott is also recognized by Martindale-Hubbell as an AV Preeminent Peer Review Rated lawyer.

Scott is an avid sports fan and collector of autographed sports memorabilia, mostly of his beloved Chicago teams (Cubs, Bears, Blackhawks and Bulls) because as he often says, you can take the man out of Chicago but you can't take the Chicago out of the man". He is also a big movie buff and enjoys critiquing films with his son who is a screenplay writer in Los Angeles. He is also a "muscle car guy" and enjoys going to car shows. While he loves his '23 Dodge Challenger, he hopes to purchase a classic mustang someday soon.

Marcel Weiland | Employee Benefits Law Group



Marcel handles all areas of employee benefits law that impact private sector and nonprofit employers, including ERISA and Internal Revenue Code compliance. He focuses on qualified retirement plans, including ESOPs.

For 20 years, Marcel has helped clients attract and retain the best talent by facilitating meaningful benefits for their employees. By analyzing the business organization along with the benefits and fiduciary structures, he helps clients to ensure that their benefits align with the company's strategic plans. Marcel's comprehensive understanding of benefits designs, laws and regulations allows him to minimize tax and fiduciary exposure while enabling clients to meet their business goals.

Marcel excels in finding creative solutions to correct retirement plan tax qualification and fiduciary issues in the IRS and Department of Labor voluntary correction programs. He has a long track record of limiting cost and exposure for clients in IRS and Department of Labor investigations. He can also solve potential problems with 409(p) anti-abuse testing for S corporation sponsored ESOPs to protect clients from the onerous tax consequences of noncompliance.

Marcel is past president and current board member of the Sacramento chapter of the Western Pension & Benefits Council, a member of the ESOP Association and a member of the American Society of Pension Professionals and Actuaries (ASPPA). He also serves as a member of the ASPPA Government Affairs Committee.

Marcel and his wife have 7 kids, a 2 year old grandson and another grandson on the way in July. He's glad his kids bought him ski gear for Christmas and convinced him to restart skiing regularly a few years ago. He says the hardest thing he has ever done was climbing Mount Shasta in his 50's. French was his first language and he is a certified Tolkien nerd.

Crystal Coleman | CLA



Crystal Coleman is a principal at CLA with 20+ years of professional experience and focuses her time exclusively on audits of ERISA plans. She currently serves as the Chief Growth Officer for CLA's ERISA practice and is a frequent presenter at regional and national conferences.

Crystal has experience along the full array of employee benefit plans, including defined contribution plans, defined benefit plans, ESOPs and health & welfare plans.

Crystal has a passion for education, exemplified by her pursuit of lifelong learning in her area of practice and along a continuum of other topics.

She also has given back in her role as adjunct faculty at Sacramento State and UC Davis for the past 25 years and also by providing financial support so others may pursue their dreams. Crystal created endowments that fund annual student scholarships at Sacramento State and UC Davis and she also funds education costs for young people in Southern Africa enrolled in college or technical programs.

Those who know Crystal know her adventurous nature, including extensive travel, often solo to remote places. She has visited all seven continents, Africa being her favorite and she climbed Mount Kilimanjaro in 2014. Crystal enjoys reading a wide variety of books, cooking and wine tasting.

Kirsten Scott | Renaker Scott



Kirsten Scott is a partner in the San Francisco firm of Renaker Scott, LLP. She represents employees and retirees in a variety of employee benefit matters under ERISA and government employee benefit programs, including claims for pension, disability and severance benefits, breach of fiduciary duty, and related state law negligence claims. Kirsten also advises clients with respect to employment law matters, including medical leaves of absence and negotiation of employment contracts and severance benefits.

*Kirsten's accomplishments include obtaining a landmark decision in 2017 from the California Court of Appeal establishing new law for public employee retiree benefits under the County Employees Retirement Law in *Irvin v. Contra Costa County Employees' Retirement Association*, and helping retirees who lost millions of dollars in retirement savings win a \$36.8 million judgment in 2014 in *Beeson v. Fireman's Fund Insurance Co., Inc.*, following a seven-month civil trial in California Superior Court.*

Kirsten is Co-Chair of the Employee Benefits Committee for the National Employment Lawyers' Association; Immediate Past Chair of the Employee Benefits Committee for the Tort Trial and Insurance Practice Section of the ABA; and Immediate Past Chair of the San Francisco Bar Association's Solo and Small Firm Section.

Kirsten regularly speaks and writes on a variety of employee benefit-related topics.

When Kirsten is not working, she enjoys spending time with her husband and two boys, including biking, kayaking, cooking, and cheering for the San Francisco Giants. She is also the Board Chair of Environmental Traveling Companions, a non-profit that provides outdoor adventures for people with disabilities and youth from under-resourced backgrounds.

Angel L. Garrett | Trucker Huss



Angel represents plan sponsors, fiduciaries, and trustees in ERISA class action and single plaintiff lawsuits nationwide. She has a broad range of experience in employee benefits law and fiduciary breach matters.

Angel has counseled and defended clients in matters involving all types of retirement plans, including 401(k) and 403(b) plans, multiemployer plans, church and governmental plans, employee stock ownership plans (ESOPs), executive compensation plans, and health and welfare plans. Her extensive litigation experience includes defending complex class actions involving management and recordkeeping fees, investment of plan assets, 401(k) fee claims, employee stock valuation, inclusion of employer stock in retirement plans, executive compensation arrangements, and disability claims. Angel has defended clients in employee benefits and ERISA cases in all stages of litigation in state and federal courts, and before arbitration panels and administrative agencies across the nation. Along with defending her clients in litigation, Angel counsels public and private employers and non-profit organizations on a variety of issues, including those related to fiduciary responsibility, prohibited transactions, benefit claims, disclosure obligations, and qualified domestic relations orders. She also represents plan fiduciaries in Department of Labor investigations.

Leveraging her legal expertise and strong business acumen, Angel offers pragmatic counsel to clients, fostering an environment that supports smooth business operations while concurrently reducing the requirement for potentially unnecessary litigation. Angel is a frequent speaker on ERISA litigation, fiduciary issues, and benefits claims administration, including for the American Bar Association. She has received and has been recognized as a "Super Lawyer" by the Northern California Super Lawyers publication since 2019 and received the 2021 Minority Bar Coalition Unity Award.

Angel is admitted to practice in California and Michigan. She is also fluent in Mandarin and Taiwanese.

