



*Trust and Invested* with minor modifications. Paragraphs 6-9 represent the adopted consensus positions as modified by the working group.

6. The Task Force observed that there are four potential scenarios for deferred compensation arrangements covered by this issue:

- Plan A-The plan does not permit diversification and must be settled by the delivery of a fixed number of shares of employer stock.
- Plan B-The plan does not permit diversification and may be settled by the delivery of cash or shares of employer stock.
- Plan C-The plan permits diversification; however, the employee has not diversified (the plan may be settled in cash, shares of employer stock, or diversified assets).
- Plan D-The plan permits diversification and the employee has diversified (the plan may be settled in cash, shares of employer stock, or diversified assets).

7. The Task Force reached a consensus that for all of these types of plans, the accounts of

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