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Susan Niver is special counsel at Schulte Roth & Zabel LLP, where she has been advising employers on ERISA and employee benefits for 30 years. Ms. Niver was appointed as Chair of the IRS Advisory Committee on Tax Exempt Entities and was inducted into the American College of Employee Benefits Counsel. Ms. Niver counsels retirement plan sponsors on all aspects of pension and 401k plans, including establishing, designing, structuring, administering, merging, amending and terminating gualified plans. Susan counsels clients on managing compliance risk and minimizing fiduciary liability. She represents plan sponsors in connection with IRS and DOL investigations, correcting plan failures, implementing governance best practices, and focusing on fiduciary training. A recognized thought leader, Susan is a frequent speaker on employee benefits and executive compensation and has authored numerous articles of interest to employers. Ms. Niver holds a J.D. degree from the Cardozo School of Law and received her B.A. degree from the University of Pennsylvania.