



## ERISA Section 404(c) Compliance Considerations

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The continued focus on mutual fund fees and trading practices, the increasing number of lawsuits involving employer stock investments, and the challenging task of complying with Section 404(c) of the Employee Retirement Income Security Act (ERISA) raise particular concerns for retirement plan sponsors. This article provides an overview of the Section 404(c) requirements and analyzes considerations and suggestions for plan fiduciaries that want to strengthen their compliance.

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