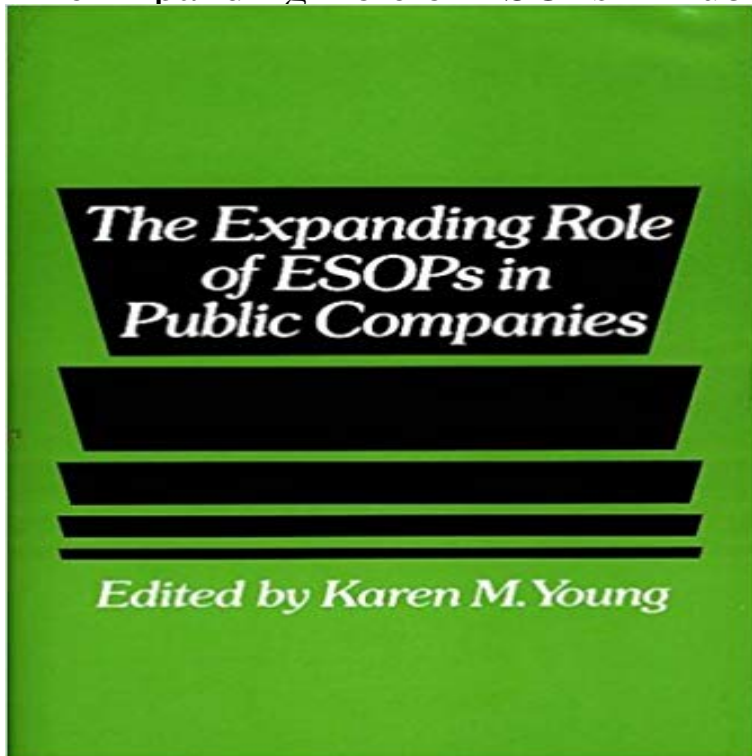


## The Expanding Role of ESOPs in Public Companies (Literature; 38)



This book, written by the leading experts in the field, offers a comprehensive look at the factors behind the remarkable growth in employee stock ownership plans (ESOPs) in public companies over the past few years—plans which now own nearly half of all the assets owned by ESOPs. The contributors discuss the legal and financial structure, actual uses, and practical implications of ESOPs in publicly held companies, demonstrating how ESOPs can be an effective means of both improving corporate performance and discouraging hostile takeovers. Particular attention is given to the actual impact of ESOPs on companies, shareholders, employees, and taxpayers. Throughout, the discussion is enhanced by the use of detailed case studies of major public-company ESOPs. Following a general discussion of the structure and uses of ESOPs, the contributors focus specifically on the implementation of ESOPs in public companies. Detailed coverage of the financial structure of ESOPs includes information about the public market for ESOP notes, the role of convertible preferred stock in public-company leveraged ESOP transactions, combining ESOPs and 401(k) plans, and ESOPs and corporate control. Subsequent chapters explore such issues as the use of ESOPs as a takeover defense, valuation in public companies, divesting a subsidiary through an ESOP, managing an employee ownership company, and the impact of the 1989 Budget Reconciliation Act on public-company ESOPs. The final chapter assesses the future of employee ownership in publicly traded companies. Numerous tables and figures amplify points made in the text. Employee benefits consultants, commercial loan officers, and human resources executives will find this book an indispensable resource.

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