

Biography

Steven J. Levine

Steve Levine has over 25 years of experience in actuarial and retirement plan consulting. He provides strategic business consulting involving actuarial and employee benefit design services. He has extensive experience in providing litigation and audit support in the employee benefits area as well as expert witness testimony in arbitration and court proceedings. He specializes in merger and acquisition planning as well as creative employee benefit and human resource solutions to growing and downsizing companies. He has been an advisor, consultant and principal in hundreds of change of control transactions.

Steve is currently an independent consultant who works with major corporations and investment bankers to address human resource and employee benefit issues. Some of his career highlights include: developed computer models to analyze investment product risk and profitability; performed initial ERISA actuarial valuations as of 1976 and all subsequent years; drafted plan documents for ERISA compliance and subsequent legislation; functioned as the primary benefit consultant for large controlled groups of corporations; provided plan design and ongoing services for a broad array of employee benefit programs; functioned as a benefit consultant and advisor to many prominent ERISA attorneys; provided expert witness testimony in arbitration and court proceedings; provided actuarial support and due diligence in corporate mergers and acquisitions; negotiated with IRS/PBGC and DOL in settling actuarial and plan audit cases; acted as a liaison between consultants, attorneys, actuaries and recordkeepers for clients; developed procedures and controls and obtained a SAS 70 Level II certification for a recordkeeping operation; provided plan design and consulting for post-retirement medical programs for compliance with FASB SFAS 106; created and implemented client-based systems for data maintenance and benefit computations; performed trading and shareholder service functions for mutual fund processing in defined contribution plans; and structured strategic alliances with trust companies, mutual funds and broker dealers.

Steve began his career in 1977 with MetLife and worked for several national consulting groups through 1984. In 1984 he founded an independent actuarial consulting and recordkeeping company which he grew to 70 employees and over \$7 million in annual revenue. He sold the company to Bank of New York.

Steve is a graduate of Binghamton University, Harpur College with a Bachelor of Science degree in mathematics and is an Enrolled Actuary. He was a William Lowell Putnam Competition participant. He is a Fellow of the Conference of Consulting Actuaries and a member of the American Academy of Actuaries, American Society of Pension Actuaries (ASPA), and International Actuarial Association. He is a former member of the Society of Professional Administrators and Recordkeepers (SPARK). He served as the Government Affairs Committee Chairperson for ASPA and has also served on the EA-1 and EA-2 exam committees. He speaks frequently on employee benefit plan issues in mergers and acquisitions for the Enrolled Actuaries meetings and ASPA. He has also been a guest lecturer at the New York University Law School LLM program and has authored the featured article for the Spring 1998 Journal of Pension Benefits.