

Michael L. Pisula
The Phoenix Benefits Group, Inc.
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EDUCATION

September 1972 – May 1976	The Pennsylvania State University Emphasis: Mathematics Degree: B.S. Science
High School	Southmoreland High School Graduate: 1972

EMPLOYMENT SUMMARY

October 1, 2003 to present – The Phoenix Benefits Group, Inc.¹

Owner, President and Actuary in a firm that specializes in employee benefits consulting. Primary responsibilities include valuation of defined benefit pension plans, liabilities for post retirement health benefits as well as insured and self-insured medical programs. Also provide expert testimony concerning retirement plan benefits in domestic relations actions.

January 1991 to September 30, 2003 – dpb&z, inc.

Shareholder, Vice President and Actuary in a firm that specializes in employee benefits consulting. Primary responsibilities include valuation of defined benefit pension plans, liabilities for post retirement health benefits as well as insured and self-insured medical programs. Also provide expert testimony concerning retirement plan benefits in domestic relations actions.

October 1982 to January 1991 – Halliwell & Associates, Inc.

Actuary in a firm that specializes in employee benefits consulting. Primary responsibilities include valuation of defined benefit pension plans, liabilities for post retirement health benefits as well as insured and self-insured medical programs. Also provided assistance to: Mr. Halliwell in his practice as an expert witness in the area of wrongful death, discharge and injury; and the firm's risk management unit in the area of self-insured professional liability, general liability and workers compensation funds.

July 1976 to October 1982 – Blue Cross of Western Pennsylvania

Senior rating analyst for Western Pennsylvania's largest health insurance carrier. Primary responsibilities include master group rate filing, new group rating.

ACHIEVEMENTS

Fellowship in the Society of Actuaries, November 1988.

Enrolled Actuary, April 1985.

Member of the Education and Examination Committee of the Society of Actuaries - Part 2 of the Enrollment Examination. 1996 through January 2006. Chairman of EA-2, Segment B (2005 and 2006 examination)

MEMBERSHIPS AND LICENSES

Fellow in the Society of Actuaries
Member of the American Academy of Actuaries
Enrolled Actuary
Member of the American Society of Pension Actuaries

¹ In an effort to provide needed actuarial help, Mr. Pisula served as the lead actuary for Frank M. Vaccaro & Associates, Inc. for the period beginning January 1, 2005 and ending September 30, 2005.

ACHIEVEMENTS (continued)

Member of the Pension Section Council of the Society of Actuaries. Sept'02 to Sept'05.

Instructor: Meeting of the International Foundation of Employee Benefits – January 2003: Trustees Training Program, Plumbers & Pipefitters annual meeting.

Instructor: Annual Meeting of the International Foundation of Employee Benefits – September 2002: Master Trustees Program.

American Society of Pension Professional & Actuaries Advanced Actuarial Conference – June 2006: “Mathematical Tools for Developing Actuarial Assumptions”.

American Society of Pension Actuaries Annual Meeting – October 2001: “Producing an Understandable Actuarial Report”.

American Society of Pension Actuaries Annual Meeting – October 2000: “Pension Surplus”.

American Society of Pension Actuaries Annual Meeting – October 1999: “FAS 106 – Post retirement health benefit liabilities”.

Enrolled Actuaries Meeting – March 2006: “Schedule B issues: Everything you were afraid to ask but wanted to know”; “Matters of life and death: Mortality tables for pension plans”.

Enrolled Actuaries Meeting – March 2004: “How many actuaries does it take to change a Funding Method”.

Enrolled Actuaries Meeting – March 2003: “Setting Assumptions & Methods in the Current Economy” and “Maximum Tax Deductible Contributions”.

Enrolled Actuaries Meeting – March 2002: “Yet another look at FAS 106 and FAS 112”.

Enrolled Actuaries Meeting – March 2000: “PBGC Disclosure and Reporting”.

Enrolled Actuaries Meeting – March 1998: “Selection of Actuarial Assumptions and Methods for Small Plans”.

Enrolled Actuaries Meeting – March 1997: “Selection of Actuarial Assumptions and Methods for Small Plans”.

Enrolled Actuaries Meeting – March 1994: “Completing the 1993 Schedule B”.

Society of Actuaries Spring Meeting – June 2003: “What is important to Plan Sponsors”.

Society of Actuaries Spring Meeting – May 1997: “Completing the 1996 Schedule B”.

Guest speaker – August 2000, 2003 & 2006 Lynchval Users Group Meeting: “FAS 106 – Post retirement health benefit liabilities” (2000 & 2003), update of EA meeting presentation on assumptions (2003); “Pension Reform is Upon Us – Now What?” (2006).

“Making Sure Your Pension Plan Evaluation Passes the Smell Test” – May/June 2001 issue of *Contingencies*, published by the American Academy of Actuaries.

COURT APPEARANCES (within past four years) – Expert Witness

Deposition – December 6, 2000: Houston v. Houston, Common Pleas of Lawrence County, Family Division (divorce action).

Testimony – May 24, 2000: Smolensky v. Smolensky, Common Pleas of Allegheny County, Family Division (divorce action).

Testimony – August 7, 2001: Chirum v. Chirum, Common Pleas of Allegheny County, Family Division (divorce action).

Testimony – April 16, 2002: Sandy v. Sandy, Wirt County, WV, (divorce action).

Testimony – April 29, 2002: Harris v. Leskinen, Fayette County (divorce action).

Deposition – November 12, 2002: Martin, Samuels, and Shoaf v. American Bancorporation Retirement Plan (benefit calculation)

Testimony – February 4, 2004: Kuhns v. Kuhns, Westmoreland County (divorce action)

Testimony – June 11, 2004: Ralph v. Ralph, Westmoreland County (divorce action)

Testimony – January 13, 2005: Pasipanki v. Pasipanki, Westmoreland County (divorce action)

Deposition – June 3, 2005: Russell v. Russell, Allegheny County (divorce action).

Deposition – August 11, 2005: Sigley estate et.al, Allegheny County (civil action).

Testimony – September 6, 2005: Pietrala v. Pietrala, Allegheny County (divorce action)

Testimony – September 20, 2005: Boyer v. Boyer, Washington County (divorce action)

Testimony – March 16, 2006: Schacht v. Schacht, Allegheny County (divorce action)

Deposition – April 28, 2006: Brnusak, Powell, Daniels, Mihalovich v. Allegheny Ludlum Corp, Gerald Moser, an individual, The United Steelworkers of America, Allegheny Technologies Inc. Pension Plan, Allegheny County (civil action)