

**MARC L. PUSHKIN**  
Pushkin & Pushkin, Inc.  
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Timonium, Maryland 21093  
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**Experience**

1980 - Present    PUSHKIN & PUSHKIN, INC.    Actuarial consulting firm specializing in retirement plan design and implementation, economic testimony, and litigation support. Registered investment advisor representatives and investment advisors to retirement plans.

Timonium, Maryland

***President, Counsel, and Actuary***

- Provide legal counsel to pension, profit-sharing, and qualified retirement plans.
- Martindale Hubbell AV rating (highest attorney rating)
- Determine actuarial funding requirements for defined benefit pension plans, preparation of required Internal Revenue Service and Pension Benefit Guarantee Corporation filings.
- Valuation of pensions for marital property purposes. Provide expert testimony in Qualified Domestic Relations Order (QDRO) cases.
- Structured settlement analysis.
- Valuation of life estates.
- Determine present value of the cost of medical services under life care plans.
- Lost income determination in matters of wrongful death, personal injury, wrongful discharge, and workplace discrimination.
- Calculate the present value of lost household services.
- Deposition and court testimony as an expert witness for damages in economic loss valuations.

1978 - 1980    MARTIN M. BELL, P.A. - Law firm specializing in employee benefit law and ERISA.

Silver Spring, Maryland

***Legal Clerkship***

- Provided actuarial and compliance support for clients' defined benefit and defined contribution plans.

Marc L. Pushkin

1975 - 1977 NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY  
Boston, Massachusetts

***Actuarial Associate - Pension Actuarial Department***

- Performed actuarial valuations of defined benefit pension plans to ensure that benefits were adequately funded for plan participants.
- Performed in-house study of pension termination experience of insured defined benefit pension plans.
- Provided IT support for software development of defined benefit pension administration system.

***Professional Designations and Affiliations***

Enrolled Actuary (#3577), Joint Board for the Enrollment of Actuaries

*Admitted to practice* - Court of Appeals, State of Maryland

*Admitted to practice* - United States Tax Court

*Admitted to practice* - United States Bankruptcy Court

*Admitted to practice* - United States District Court, District of Maryland

*Member* - American Academy of Actuaries

*Member* - American Society of Pension Professionals and Actuaries

*Member* - Baltimore County Bar Association

*Member* - Maryland State Bar Association, Employee Benefits Section

*Member* - National Association of Forensic Economics

*Baltimore Area Course Coordinator and Instructor of C-1 and C-2 Courses in Pension Law and Fundamentals* ó American Society of Pension Actuaries

*Financial Industry Regulatory Authority (FINRA) Registration:*

Series 06 ó Investment Company and Variable Contracts Product

Series 07 ó Full Registration/General Securities Sales Representative

Series 22 ó Direct Participation Program Representative

Series 63 ó Uniform Securities Agent State Law Exam

Series 65 ó Uniform Investment Advisor Law Exam

*Securities Jurisdiction Registration:*

Maryland - Broker dealer agent, Investment advisor representative

Virginia - Broker dealer agent

Florida - Broker dealer agent

D.C. - Broker dealer agent

Pennsylvania - Broker dealer agent

New York - Broker dealer agent

West Virginia - Broker dealer agent

Maine - Broker dealer agent

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*Securities Jurisdiction Registration (cont'd):*

Massachusetts - Broker dealer agent

California - Broker dealer agent

Washington - Broker dealer agent

Connecticut - Broker dealer agent

*Insurance Licenses:*

Maryland - Life, Accident, Health, Sickness, and Variable Life/Annuity

Virginia - Life, Health, and Annuities

Florida - Life, Health, and Variable Annuities

D.C. - Life, Accident, Health, Sickness, and Variable Life/Annuity

New York - Life, Accident, Health, Sickness, and Variable Life/Annuity

**Education**

- 1980           GEORGE WASHINGTON UNIVERSITY, National Law Center, Washington, D.C.
- ***Juris Doctor*** ó Honor Graduate
- 1975           UNIVERSITY OF MARYLAND, College Park, Maryland
- ***Bachelor of Science in Mathematics*** ó High Honor Graduate

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**Presentations and Publications**

- 2014      ***Retirement Assets and Divorce***, Seminar - Prince George's County Bar Family Law Committee - Speaker
- 2012      ***How to Use Experts in Your Family Law Practice***, Seminar - Baltimore County Bar Association - Speaker
- 2007      ***Hot Topics/Tips for the Family Law Practitioner***, Seminar - The Maryland Institute for Continuing Professional Education of Lawyers, Inc. (MICPEL) - Course Instructor
- 2005      ***Litigation Evaluation***, Personal Injury Litigation Section of the Bar Association of Montgomery County, Maryland
- 2005      ***Hot Tips for the Family Law Practitioner***, Seminar - The Maryland Institute for Continuing Professional Education of Lawyers, Inc. (MICPEL) - Course Instructor
- 2002      ***Experts to Have on Your Divorce Litigation Team***, Seminar - Montgomery County, Maryland Bar Foundation, Speaker
- 1999      ***Retirement Assets and Divorce***, Seminar - The Maryland Institute for Continuing Professional Education of Lawyers, Inc. (MICPEL) - Course Instructor
- 1996      ***Qualified Retirement Plans-General Rules, Distribution Options, and Tax Implications***, Montgomery County, Maryland Bar Foundation, Speaker
- 1996      ***Family Law***, Judicial Institute of Maryland - Course Instructor
- 1995      ***Retirement and Pension Plans for the Small Firm and Sole Practitioner***, Baltimore County Bar Association Continuing Legal Education, Speaker
- 1995      ***Family Law Issues***, Judicial Institute of Maryland - Faculty
- 1993      ***Marital Property***, Seminar - The Maryland Institute for Continuing Professional Education of Lawyers, Inc. (MICPEL) - Course Instructor
- 1992      ***Pension Valuations in Divorce Proceedings***, Baltimore County Bar Association Continuing Legal Education, Speaker
- 1989      ***Introduction to Pension Plans – C1 & C2***, American Society of Pension Actuaries - Course Instructor

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- 1988            ***Deferred Compensation Plans in Divorce***, The Maryland State Bar Association Annual Meeting, Ocean City, Maryland, Speaker
- 1988            ***Section 89 – Plan Planning***, Association of Practicing Certified Public Accountants, Speaker
- 1986            ***The Importance of Valuing a Spouse’s Retirement Plan and Qualified Domestic Relation Orders***, Baltimore County Bar Association Continuing Legal Education, Speaker
- 1985            ***Pensions – Planning, Accounting and Reporting***, National Association of Accountants, Speaker
- 1985            ***Introduction to Pension Plans – C1 & C2***, American Society of Pension Actuaries - Course Instructor
- 1984            ***Nest Egg Cracking – Valuing Pensions and Other Fringe Benefits in Marital Property Divisions***, article - published in The Daily Record Baltimore, Maryland

## BIOGRAPHY

Marc L. Pushkin is the president of Pushkin & Pushkin, Inc., a consulting actuarial firm specializing in the design and administration of pension and profit-sharing plans, economic analyses for litigation support including wrongful death and disability studies, lost wage and benefit evaluations, pension divorce valuations, life estate valuations, and structured settlement analyses. He has over 40 years of experience as a pension actuary, and he has spoken on pension plans and fringe benefits to accountants, attorneys, bar associations, and other professional groups. He has been admitted as an expert witness in Washington, D.C., Virginia, and Maryland courts, and frequently testifies on actuarial matters.

Mr. Pushkin is a member of the American Academy of Actuaries and the American Society of Pension Professionals and Actuaries. He is enrolled by the Joint Board for Enrollment of Actuaries to perform actuarial services under the Employee Retirement Income Security Act of 1974 (ERISA). In addition, he is a member of the Maryland State Bar Association and various local bar associations.

Mr. Pushkin received a Bachelor of Science degree in mathematics from the University of Maryland in 1975 and a Juris Doctor from the George Washington University National Law Center in 1980. He is admitted to practice law in the State of Maryland.