



## SPEAKER BIOGRAPHIES

**James B. Auden**

**Fitch Ratings**

312.368.3146 – [james.auden@fitchratings.com](mailto:james.auden@fitchratings.com)

James B. Auden is a Managing Director and Property/Casualty Sector Head for Fitch Rating's North American Insurance Rating Group.

Mr. Auden earned a BS from the University of Illinois-Chicago and an MBA from the Simon School of Business Administration at the University of Rochester. He holds the CFA designation, and is a member of the CFA Institute and the Investment Analysts Society of Chicago.

**Melissa Bean**

**U.S. Representative (D-III.)**

Illinois District Office: 847.517.2927 – Washington Office: 202.225.3711

Congresswoman Melissa Bean is serving her second term as U.S. Representative to Illinois' Eighth Congressional District, which includes portions of Lake, McHenry and Cook Counties. The Congresswoman was sworn into office on January 4, 2005.

Rep. Bean serves on the House Financial Services Committee, including the Subcommittee on Capital Markets, Insurance and Government Sponsored Enterprises and the Subcommittee on Financial Institutions and Consumer Credit. She also serves on the House Committee on Small Business, where she is Chairwoman of the Subcommittee on Tax, Finance, and Exports.

Rep. Bean brings her 20-year business and entrepreneurial background combined with a deep commitment to her community as a wife and mother, to her role in Congress, where she is working to increase access to affordable health insurance, provide meaningful tax relief, improve the climate for small businesses, and demand greater fiscal responsibility and accountability from Congress and the federal government.

Before entering Congress, Rep. Bean helped build revenues in sales management positions at leading technology companies before founding her own consulting firm in 1995, which for nine years served high-tech Fortune 1000 clients. She has also been an active community leader and involved parent.

Rep. Bean was born in Chicago and earned her BA in Political Science from Roosevelt University.



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

**David K. Bradford**  
**Advisen Ltd.**

212.897.4800 – [dbradford@advisen.com](mailto:dbradford@advisen.com)

Dave Bradford is a co-founder of Advisen Ltd. and is an executive vice president in charge of the Research and Editorial Division. He is Advisen's principal insurance industry analyst, and is the editor-in-chief of Advisen's various publications including the daily *Advisen FPN* and the annual *RIMS Benchmark Survey*, produced in partnership with the Risk and Insurance Management Society. Prior to founding Advisen in 2000, Mr. Bradford spent 20 years in the reinsurance industry in underwriting, marketing and strategy development roles. Most recently he was a senior vice president with Swiss Re where he led the Global & National Division of Swiss Re America, a \$500 million profit center. Prior to Swiss Re, Mr. Bradford was a senior vice president with Reliance Reinsurance Corp, where he founded and managed the Special Programs Department. He began his career as an actuarial analyst and treaty underwriter with Allstate's Assumed Reinsurance Division.

**Stephen W. Broadie**  
**Property Casualty Insurers Association of America (PCI)**

847.297.7800 – [steve.broadie@pciaa.net](mailto:steve.broadie@pciaa.net)

As vice president for tax and financial issues for PCI, Steve Broadie is responsible for representing the association's 1,000-plus member property/casualty insurers before state, federal and international policymakers on financial regulation and federal and state tax issues. He represents PCI before the National Association of Insurance Commissioners (NAIC) on financial regulatory issues, and works with PCI's state and federal government affairs staff as necessary. He is staff liaison with PCI's Financial Issues Committee and its Tax Subcommittee. He also works with the Congress, Internal Revenue Service and Treasury Department on federal tax issues, and represents PCI before the International Association of Insurance Supervisors on international insurance solvency issues.

Before joining the National Association of Independent Insurers, one of PCI's predecessor trade associations, in 2000, Mr. Broadie performed similar duties with the Alliance of American Insurers (PCI's other predecessor) since 1992. Before that time he was Insurance Tax Manager in Coopers & Lybrand's Washington, D.C. office. From 1984 to 1989 Steve was a member of the Alliance's federal affairs staff in Washington, D.C.

Mr. Broadie holds a B.A. from Wheaton College, a J.D. from the University of Southern California and a LL.M. in taxation with highest honors from George Washington University. He has chaired the Property/Casualty Companies Subcommittee within the Insurance Companies Committee of the American Bar



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

Association's Section of Taxation. He has spoken extensively on tax and financial topics within the insurance industry.

**Key Coleman, CPA, CFA, CPCU, ARe**  
**SMART Advisory and Business Consulting, LLC**  
312.849.6045 – [kcoleman@smartgrp.com](mailto:kcoleman@smartgrp.com)

Key Coleman is a Managing Director in the Insurance section of SMART Advisory and Business Consulting practice group. Mr. Coleman is a seasoned advisor and expert in the insurance and reinsurance industry. With over 20 years of experience, Mr. Coleman provides business advisory, financial analysis and expert witness services to a variety of clients nationwide.

Prior to joining SMART, Mr. Coleman was a Partner in the Advisory section of PricewaterhouseCoopers, where he worked for more than 11 years. In addition, Mr. Coleman's experience in industry includes over 8 years with a reinsurance company and 3 years in the investments field.

Mr. Coleman has authored thought leadership articles on critical issues facing the insurance industry. His articles have been published in Business Insurance's *Industry Focus*, the ABA's *Coverage* magazine, *Captive Insurance Company Reports* and PwC's *Insurance Digest*. He has been interviewed by the media and was quoted in *Best's Newswires*, *Global Insurance Bulletin*, *Re-actions*, *Business Insurance* and *National Underwriter*.

Mr. Coleman holds a BA in Economics from the University of the South and an MBA in Finance from Emory University. He has completed the Lloyd's of London Brokers Course as well as the E. W. Blanch Reinsurance Courses (Phases I and II). He is a licensed CPA in the state of Illinois and holds the Chartered Financial Analyst (CFA®), Chartered Property Casualty Underwriter (CPCU) and Associate in Reinsurance (ARe) designations.

**Kevin G. Fitzgerald**  
**Foley & Lardner LLP**  
414.297.5841 – [kfitzgerald@foley.com](mailto:kfitzgerald@foley.com)

Kevin G. Fitzgerald is a partner with Foley & Lardner LLP. He chairs the firm's Insurance Industry Team and is a member of the Finance & Financial Institutions; Transactional & Securities; and Privacy, Security & Information Management Practices, as well as the Health Care Industry Team. His practice is concentrated in the fields of corporate and regulatory insurance law, premium taxation, privacy legislation, captive insurance matters, agent and agency licensing and reinsurance transactions.



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

Mr. Fitzgerald is a graduate of the University of Wisconsin Law School (J.D., *cum laude*, 1987) and Marquette University (B.S., *magna cum laude*, 1984). He was admitted to the Wisconsin Bar in 1987 and The Florida Bar in 1994.

Mr. Fitzgerald is a member of the American Bar Association (Business Law Section, Administrative Law and Regulatory Practice Section, and Tort & Insurance Practice Section), the State Bar of Wisconsin, the Florida Bar and the Federation of Regulatory Counsel. He is also listed in the current edition of *The Best Lawyers in America*®.

Mr. Fitzgerald has written articles and spoken on various insurance regulatory and corporate issues including privacy, producer licensing, captive insurance, and the impact of federal legislation on insurance companies.

**Dan Fortin**  
**CNA Specialty Lines**

312-822-5177 – [Daniel.fortin@cna.com](mailto:Daniel.fortin@cna.com)

Mr. Fortin has been with CNA for 17 years and is responsible for leading a number of underwriting areas within CNA's Specialty Lines segment. These areas focus on providing management liability and professional liability insurance products to commercial firms, financial firms and professional firms. At CNA, he is charged with developing and executing underwriting strategies, establishing broker and insured relationships, and leading a team of 80 underwriting professionals. In addition to overseeing underwriting operations he is involved in the actuarial and claim functions. Mr. Fortin started his career at CNA in 1991 as an underwriter focusing on directors and officers liability insurance provided to publicly traded commercial firms. He serves as a director on the board of CNA's European insurance company. Mr. Fortin received his undergraduate degree from Villanova University and his graduate degree from Northwestern University's Kellogg Business School.

**Debra J. Hall**  
**Global Regulatory & Risk Consultants**

202.746.1303 – [debrahallgr@gmail.com](mailto:debrahallgr@gmail.com)

Debra Hall is a Principal at Global Regulatory and Risk Consultants (GRRC) where she provides consulting services focused on global regulatory modernization for a variety of clients, including trade associations, individual companies, regulators and law firms. She also frequently works as an arbitrator and mediator of insurance and reinsurance related disputes over issues such as sub-prime related disputes.

Before joining GRRC, Ms. Hall was Senior Vice President and Regulatory Counsel of Swiss Re America and the Reinsurance Association of America. At RAA she was lead counsel on the Integrity claim estimation/acceleration case in New Jersey



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

receivership court. Her career began in government, spending time as an Assistant Attorney General for the State of Illinois, a Deputy Chief Legal Counsel for the Illinois Department of Corrections, and Chief General Counsel of the Office of the Special Deputy Receiver in Chicago, IL. With the Special Deputy Receiver, Ms. Hall handled all in-house legal operations and managed outside counsel and litigation for all Illinois insurance company receiverships.

Ms. Hall has served as Chair of the American Council of Life Insurer's Task Force on issues relating to the International Association of Insurance Supervisors and as property/casualty Chair of the NAIC Reinsurance Task Force Interested Persons group. She also has extensive involvement in the NAIC representing both the interests of the Illinois Director of Insurance and the U.S. reinsurance industry. She has served on a variety of task forces, advisory committees and resource groups dealing with primarily receivership and reinsurance issues. Ms. Hall is an organizer and founding member of the Reinsurance Dispute Resolution Task Force which developed the nation's only arbitration procedures for the reinsurance industry.

Ms. Hall holds a J.D. from John Marshall Law School and a B.A. from Southern Illinois University. She is a member of the American Bar Association, where she served on the Insolvency Task Force (which recommended improvements to the U.S. receivership process and drafted comprehensive legislation as part of the U.S. Bankruptcy Code) and on their Task Force on Federal Involvement in Insurance Regulation Modernization. She is also a member of the International Association of Insurance Receivers and ARIAS - U.S. Ms. Hall is a prolific writer and speaker on the industry and has been a guest instructor at the University of Dallas and the John Marshall Law School.

**Thomas R. (Tom) Hrdlick**  
**Foley & Lardner LLP**  
414.297.5812 – [thrdlick@foley.com](mailto:thrdlick@foley.com)

Tom Hrdlick is a partner with Foley & Lardner LLP and a member of the firm's Insurance Industry Practice and Health Care Industry Team. Mr. Hrdlick's practice is concentrated in the fields of corporate and regulatory insurance law, with a particular emphasis on transactional work within the insurance industry and reinsurance runoff management.

Mr. Hrdlick has represented insurance companies and other insurance-related entities in a variety of transactions and corporate restructurings, including reinsurance affiliations, mergers, stock acquisitions, initial and secondary public offerings, demutualizations and mutual holding company conversions. Mr. Hrdlick has also counseled such entities with respect to their regulatory affairs, including their dealings with state insurance departments and matters involving federal agencies such as the SEC, FTC, Treasury, and OFAC.



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

A significant component of Mr. Hrdlick's practice also involves reinsurance transactions and the management of complex reinsurance runoff issues and disputes. Mr. Hrdlick has counseled cedents and reinsurers in connection with highly sophisticated reinsurance disputes, commutations and settlements/restructurings involving hundreds of millions of dollars of reinsurance receivables.

Mr. Hrdlick is a 1988 graduate of Georgetown University Law Center and a 1985 graduate of Marquette University with a B.A. in political science. He is admitted to practice in Wisconsin and in the United States District Court, Eastern and Western Districts of Wisconsin, and is a former senior law clerk to the Hon. Rudolph T. Randa, United States District Court Judge for the Eastern District of Wisconsin.

A member of the American Bar Association (Business Law Section and Tort & Insurance Practice Section), the Seventh Circuit Bar Association, the State Bar of Wisconsin, and the Milwaukee Bar Association, Mr. Hrdlick also is a past president and former member of the Board of Governors for the St. Thomas More Lawyers Society in Wisconsin and currently serves on the Board of Directors for the Wisconsin Chapter of the Arthritis Foundation.

### **Andrew Ingley**

**Raymond James & Associates, Inc.**

312.612.7697 – [Andrew.Ingley@raymondjames.com](mailto:Andrew.Ingley@raymondjames.com)

Mr. Ingley is a Vice President in Raymond James' Financial Institutions Investment Banking Group. He originally joined Raymond James & Associates in 1999 and has executed a variety of public offerings, mergers and acquisitions, debt offerings, demutualizations, private placements, and financial advisory assignments. Mr. Ingley previously worked as a senior consultant at Gibson & Associates in the Strategic Sourcing and Logistics Group. He received his M.B.A. degree from the Kellogg School of Management at Northwestern University and his B.S. degree in Finance from the University of Florida.

### **Brian S. Kaas**

**Foley & Lardner LLP**

414.297.5847 – [bkaas@foley.com](mailto:bkaas@foley.com)

Brian S. Kaas is a partner with the law firm of Foley & Lardner LLP. Mr. Kaas is a member of the Insurance Industry and Health Care Industry Teams, and the Privacy, Security & Information Management Practice. His practice is concentrated in the areas of corporate, transactional and regulatory insurance law. He has represented insurance companies in a wide variety of complex transactions, including stock acquisitions, mergers, corporate restructurings, joint ventures, fronting and cut-through transactions, product distribution and managed care arrangements. He also



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

has extensive experience in the areas of reinsurance, runoff, captive companies, reinsurance collateral, commutations and, insurer insolvencies. Mr. Kaas regularly advises insurance companies and other insurance-related entities on a broad range of regulatory matters, including financial and market conduct examinations, privacy and data security, holding company issues and regulatory compliance.

Mr. Kaas is admitted to practice in Wisconsin and in the U.S. District Court, Eastern and Western Districts of Wisconsin. He is a member of the American Bar Association (Business Law Section, Administrative Law and Regulatory Practice Section, and Tort & Insurance Practice Section), and is also a member of the State Bar of Wisconsin and the Milwaukee Bar Association. Mr. Kaas received his law degree from the University of Wisconsin – Madison.

### **Dan Kugler**

**Snap-on Incorporated and Board Member, RIMS**  
262.656.5616 – [Daniel.H.Kugler@snapon.com](mailto:Daniel.H.Kugler@snapon.com)

Dan Kugler joined Snap-on Incorporated in 1979. Mr. Kugler is responsible for directing all risk management activities worldwide at Snap-on Incorporated. He is also responsible for security and loss prevention programs for the parent and all subsidiary companies.

Mr. Kugler is the President of Snap-on SecureCorp, Inc., the internal insurance agency of Snap-on Incorporated and two Captive Insurance Companies, Bermuda-based Snap-on SecureCorp Insurance Company, Ltd., and Dublin-based SN SecureCorp Dublin Limited.

Mr. Kugler received his bachelor degree of business administration from the University of Wisconsin-Oshkosh, his MBA from Loyola University Chicago and an Advanced Management certificate in Enterprise Risk Management from Georgia State University. He holds the following designations: CPCU, ARM, AIC, CEBS and recently obtained his Associate in Captive Insurance Management ACI. He currently serves on the RIMS Board of Directors. He is a past member of the CPCU Society Board of Governors. Mr. Kugler is an Adjunct Professor at Concordia College for Risk Management Studies, he is an instructor for Captive Insurance studies for ICCIE and for RIMS professional development courses.

He was selected for The 2002 Risk Manager of Year Award from Business Insurance and RIMS.

Snap-on Incorporated is a leading global developer, manufacturer, and distributor of professional hand and power tools, diagnostic and shop equipment, and tool storage products with annual sales of more than \$2.8 billion



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

**Ethan D. Lenz**  
**Foley & Lardner LLP**  
414.297.5835 – [elenz@foley.com](mailto:elenz@foley.com)

Ethan D. Lenz is a partner with Foley & Lardner LLP. He is a member of the Insurance and Health Care Industry Teams, as well as the Insurance and Reinsurance Litigation Practice. Mr. Lenz's practice focuses on providing risk management and insurance coverage-related advice to many of the firm's commercial clients, including advice relative to the negotiation and structure of directors and officers liability insurance programs, and a wide variety of other commercial/professional insurance programs. He also provides counseling on insurance regulatory and insurance producer licensing matters for the firm's insurance industry clients.

Mr. Lenz is a graduate of the University of Minnesota (J.D., *magna cum laude*, 1996) and the University of Wisconsin - Madison (B.B.A., *with distinction*, 1991), majoring in risk management and insurance. He has also earned the Chartered Property Casualty Underwriter (CPCU) designation from the American Institute for CPCU. He was a member of the legal staff of Northwestern Mutual Life Insurance Company for a brief period, prior to returning to practice at Foley & Lardner.

Mr. Lenz is admitted to practice in Wisconsin and in the U.S. District Court, Western District of Wisconsin. He is a member of the State Bar of Wisconsin, the American Bar Association (Business Law and Administrative Law & Regulatory Practice sections) and the Milwaukee Bar Association.

Mr. Lenz is the co-author of "Workers' Comp and Employer Liability Carriers in Jeopardy with Sexual Harassment Charges," published in *Insurance Specialist*, Second Quarter 1998. He is also a regular speaker on insurance-related topics, including current issues affecting directors and officers' liability insurance, other commercial insurance products and the Terrorism Risk Insurance Act.

Mr. Lenz was named to the 2006 list of Wisconsin Super Lawyers – Rising Stars by *Law & Politics Media, Inc.* for his insurance coverage work.

**Christopher T. Longeway**  
**Allstate Insurance Company**  
847.402.0303 – [Chris.Longeway@allstate.com](mailto:Chris.Longeway@allstate.com)

Chris Longeway has spent the majority of his 14 year career representing Allstate Insurance Company in a variety of capacities encompassing a broad spectrum of complex legal and public policy issues. Currently, Chris is a member of Allstate's Government Relations Division in which he specializes in Public Policy Analysis and Development. As a member of the Public Policy team, Chris engages in an array of



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

activities, including development of policy positions and advocacy materials, the coordination of industry activity, the management of specialized litigation that influences core policy issues and external advocacy in support of Allstate's business objectives.

In recent years, Chris has advanced Allstate's federal initiatives to establish an Optional Federal Charter for insurance companies and create a national catastrophe plan which would help improve financial protection for consumers by establishing special catastrophe backstops at the state and national level. In addition, Chris has represented Allstate before state regulators to advance Allstate's business objectives. Chris has also handled specialized administrative litigation on contract, rating and underwriting issues

**Mark E. Peterson**  
**Raymond James & Associates, Inc.**  
312.612.7700 – [mark.peterson@raymondjames.com](mailto:mark.peterson@raymondjames.com)

Mark E. Peterson is a Senior Vice President in Raymond James' Financial Institutions Investment Banking Group. He joined Raymond James & Associates in 1999 and has executed numerous public equity offerings, mergers and acquisitions, private placements, and financial advisory assignments for insurers and other financial services focused companies. Prior to joining Raymond James, Mr. Peterson worked for five years in the Corporate Finance group at ABN AMRO Incorporated. Mr. Peterson graduated from The Colorado College with a B.A. degree in Economics.

**David A. McRoberts**  
**SMART Business Advisory and Consulting, LLC**  
312.849.4734 – [dmcroberts@smartgrp.com](mailto:dmcroberts@smartgrp.com)

David A. McRoberts has over thirty years of experience, including an executive position with a Fortune 200 company and eight years as a Partner with Coopers & Lybrand, LLP. Mr. McRoberts has significant experience as an auditor and business risk and internal control consultant to the insurance industry, including the NAIC. Mr. McRoberts's clients have included Mutual of Omaha, the St. Paul Companies, CNA, Old Republic International, The Prudential and the State Farm Companies.

Mr. McRoberts held a position of Vice President and General Auditor with a global commercial insurance company with \$9 billion in premiums and \$10 billion in market capitalization. In this role, he successfully implemented and advanced corporate and audit "best practices" in the area of enterprise risk management during a period of significant organizational change and challenging market conditions.



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

As National Practice Partner with Coopers & Lybrand, LLP, Mr. McRoberts was one of four partners who managed the firm's nationwide Enterprise Risk Management Services Practice.

Mr. McRoberts received his Bachelor of Science Degree from Indiana University. He is member of the American Institute and state societies of Certified Public Accountants, the Institute of Internal Auditors and has been an Adjunct Professor at Northwestern University, Kellogg Graduate School of Management.

### **James Schacht** **The Schacht Group**

312.849.6045 – [jim@theschachtgroup.com](mailto:jim@theschachtgroup.com)

James Schacht is a Principal of The Schacht Group. The Schacht Group advises national and international clients with respect to insurance and regulatory matters. Mr. Schacht has over forty years of broad based experience with the insurance industry and all areas of insurance regulation, including insurance receiverships, restructuring troubled companies and run-offs.

Mr. Schacht served for thirty-one years at the Illinois Department of Insurance. During this tenure, he served as Acting Director of Insurance on three separate occasions at the request of two Governors, as well as serving as Chief Deputy Director and as the Special Deputy Receiver. For over twenty years, Mr. Schacht took an active leadership role in the National Association of Insurance Commissioners (NAIC). Several of Mr. Schacht's reform initiatives garnered national attention, particularly the development of the NAIC's Insurance Regulatory Information System, an early warning system for property and liability companies, the development of the first NAIC Handbook on Statutory Accounting Practices and Procedures, the NAIC's Financial Regulation Standard and Accreditation Program, and numerous model laws and regulations.

Mr. Schacht is a recognized authority on insurance receiverships and guaranty funds. He continues to serve as a strategic advisor for the run-off of the Kemper Insurance Co. and Triad Guaranty Insurance Corp. He has given deposition and court testimony on numerous occasions in civil, criminal and tax litigation involving insurance and regulatory issues. In addition, he has testified before congressional and state legislative committees.

Mr. Schacht received his Bachelor of Science in Accounting from the Walton School of Commerce and pursued graduate studies in real estate law and finance and advanced accounting at Northwestern University.



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

### **Kimberly A. Shaul**

**Wisconsin Office of the Commissioner of Insurance**

608.266.3585 – [Kimberly.Shaul@wisconsin.gov](mailto:Kimberly.Shaul@wisconsin.gov)

Commissioner Sean Dilweg appointed Kimberly Shaul Deputy Commissioner of Insurance for the State of Wisconsin on April 3, 2007. The Office of the Commissioner of Insurance (OCI) regulates the business of insurance in Wisconsin. In addition to its regulatory duties, the agency administers the State Life Insurance Fund, Local Government Property Insurance Fund and the Injured Patients and Families Compensation Fund.

Ms. Shaul, subject to the general direction of the commissioner, supervises the regulatory, public information and administrative functions of the OCI. As Deputy, Ms. Shaul also exercises and performs the functions of the commissioner in the commissioner's absence. In addition, Ms. Shaul has worked extensively with a number of advisory councils and NAIC committees, including acting as chair of the Annuity Sales Supervision Advisory Committee which is working to set minimum supervisory requirements that annuity writers need to meet in order to sell annuity products in Wisconsin.

Ms. Shaul is an attorney and has extensive legal and business experience in the insurance industry. Most recently, she was Claims Director for American Family Insurance Group in its Life and Health Division. In this position, her responsibilities included general business management, customer service, claims processing, strategic planning, vendor management and contracting, project management, budget and financial analysis and employee development. Ms. Shaul also served in legal and compliance functions at American Family. She started at the company as a litigation attorney for the Property and Casualty Claims Division. She next served as Assistant General Counsel then Life/Health Compliance Director before her work as Claims Director. Prior to her tenure at American Family, Ms. Shaul worked in a private law firm and also for the Wisconsin State Assembly.

Ms. Shaul received both her law degree and B.A. from the University of Wisconsin-Madison.

### **Randall J. Wichinski, CPA, MBA**

**SMART Business Advisory & Consulting, LLC**

312.849.6530 - [rwichinski@smratgrp.com](mailto:rwichinski@smratgrp.com)

Randy Wichinski leads SMART's Insurance Tax Services team in the Midwest, based in SMART's Chicago office. He has more than 30 years experience dealing with the federal and state taxation of property/casualty, life, health and Blue Cross Blue Shield insurance companies and their products. Mr. Wichinski has extensive experience dealing with the IRS, at the examination and the Appeals levels; as well



## 2009 Insurance Economic Summit: Navigating the New Business Landscape

as income tax accounting and reporting (i.e. FAS 109/FIN 48 and SSAP No. 10), and financial analysis.

Prior to joining SMART, Mr. Wichinski was the Managing Director for Plan Tax Services with Blue Cross Blue Shield Association where he participated in tax policy and legislative efforts that resulted in several significant IRS and Treasury tax policy changes, including an Insurance Industry Issue Resolution project for health insurance companies, the development of Schedule M-3 for insurance companies, and Treasury guidance on Health Savings Accounts. Earlier, Mr. Wichinski spent 16 years with Ernst & Young as an Insurance Tax Partner in the Milwaukee and Cincinnati area offices, serving tax-exempt, health care, and insurance industry clients located throughout the Midwest. He began his career with the IRS as a revenue agent and a special agent.

Mr. Wichinski earned his Bachelor of Business Administration degree in Accounting and his Master of Business Administration degree in Accounting and Health Care Fiscal Management from the University of Wisconsin – Madison. He is a member of the AICPA and the Wisconsin Institute of Certified Public Accountants.