

## **Kurt Piper**

Kurt F. Piper, M.A.A.A., A.S.A., M.S.P.A., C.O.P.A., is a member of the American Academy of Actuaries, an associate of the Society of Actuaries (SOA), a member of the American Society of Pension Professionals and Actuaries (ASPPA), a member of the ASPPA College of Pension Actuaries (ACOPA), and an enrolled actuary.

In February 1994, Mr. Piper became owner and chief actuary of Piper Pension and Profit Sharing, an actuarial consulting and pension and profit sharing administration firm based in Culver City, Calif. Formerly, he was a Senior Vice President and Chief Actuary with National Associates and a Vice President and Chief Actuary of Dun and Bradstreet Pension Services.

Mr. Piper is a member of the Actuarial Board for Counseling and Discipline (ABCD) and he currently serves as a member of the Leadership Council of ACOPA. He is also a former ASPPA director and a former president of the Los Angeles Actuarial Club, and he has spoken before meetings of the American Academy of Actuaries, the SOA, ASPPA, the National Association of Pension Administrators, and other organizations including the Internal Revenue Service.

In September 1990, Mr. Piper testified before a Treasury Department committee concerning proposed regulations under IRC section 401(a)(4) (non-discrimination), and he has submitted comments on various proposed Treasury and IRS regulations and other projects, including recent comments on regulations under Code section 415 (maximum benefits and contributions) and phased retirement.

Mr. Piper graduated from the University of California, Berkeley, in 1976 with a degree in mathematics and rhetoric and from Lowell High School in San Francisco in 1972.