

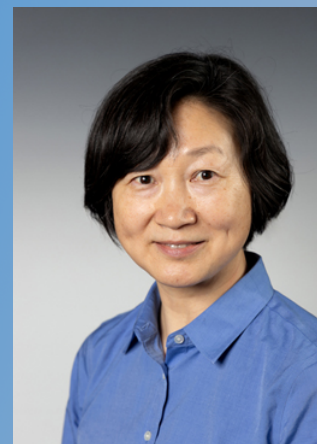
# SHIRLEY KLUEMPER

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Actuary

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## Current Responsibility

Shirley is an actuary in the New York office of Milliman. She joined the firm in 2003.

## Professional Work Experience

Shirley has pension and employee benefit experience, including producing actuarial valuation reports and associated funding calculations for single-employer pension plans and multiemployer pension plans. In addition, she has assisted in benefit improvement studies, plan redesign, funding projections, nonqualified plan studies, and plan terminations.

Shirley provides actuarial support services to pension plans with respect to determining the required contribution rate and pension expense and liabilities under the accounting standards of FASB ASC Subtopics 715-20 and 715-30 and IAS 19. In addition, she provides actuarial support services to postretirement medical and life insurance plans with respect to determining periodic expense and liabilities under accounting standards of FASB ASC Subtopic 715-60 for single-employer plans. Her responsibilities also include the preparation of employee benefit statements describing the amounts of benefits available from the employer's retirement program, nondiscrimination testing, and annual compliance.

## Professional Designations

- Fellow, Society of Actuaries
- Member, American Academy of Actuaries
- Enrolled Actuary

## Education

- MBA, Finance and Investments, University of Illinois at Chicago
- BS, Chemistry, Shanghai University