

February 2008

Gabriel, Roeder, Smith & Company (GRS) is pleased to announce the following consultant additions to its staff.

Ms. Susan M. Hogarth, EA, MAAA

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Mr. Curtis Powell, EA, MAAA

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Mr. Duane Howison, FSA, EA

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Susan is located in GRS' Denver, Colorado office. She has more than 20 years of pension plan actuarial and consulting experience, focusing on public sector defined benefit plans. In addition to her vast experience with actuarial valuations and benefit cost analyses, Susan's expertise includes experience studies, asset/liability analyses, and actuarial audits.

Prior to joining GRS, she served clients in Minnesota, Missouri, Oklahoma, Arizona, Colorado, and Utah, covering statewide, local, and transit authority plans, which included the 13 Minnesota State Retirement System funds and the Arizona Joint Legislative Budget Committee.



Curtis is located in GRS' Southfield, Michigan office. He brings more than 16 years of actuarial and consulting experience to GRS. Curtis' experience includes pension and retiree health valuations and Medicare Part D attestations. Prior to joining GRS, his clients included single, multiple and multi-employer plans of diverse character.

In addition to his actuarial valuation expertise, Curtis has a strong background in plan finance, design and administration. His design experience includes actuarial studies on benefit adequacy and competitiveness and guidance on DB/DC conversions and cash balance plans. A primary focus has also been to help clients understand and manage the interaction between retirement policy, finance and human resource objectives.



Duane is located in GRS' Fort Lauderdale, Florida office. He brings 13 years of actuarial and consulting experience to GRS. Prior to joining GRS, his clients included single employer plans in Texas.

Duane's consulting experience includes pension and retiree health valuations, experience studies, asset/liability analyses, and plan design. His plan design experience includes early retirement windows, DB/DC conversion studies, and cash balance plans. Duane's work with clients focused on analyzing the impact of plan changes on the employer, employee groups, and individual employees.