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Mr. Kirkle is a senior actuary at Northwest Plan services. Previously, he was lead actuary for Cuni, Rust & Strenk, Inc. in Cincinnati, Ohio. He specializes in working with multiemployer pension and health and welfare plans on a wide range of issues including plan design, withdrawal liability, forecasting and benefit suspensions under MPRA. Mr. Birkle also has extensive experience working with single employer plans on myriad topics. He graduated from Miami University with a degree in mathematics and statistics. Mr. Birkle is an enrolled actuary under ERISA, a member of the American Academy of Actuaries and an associate of the Society of Actuaries.