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Paul Graf is a consulting actuary with Rael & Letson's Seattle, Washington office, having joined the firm in 2008. He began his actuarial career with a large international actuarial and consulting firm. Graf's extensive experience with multiemployer, single employer and public plans has focused on the actuarial and financial management issues faced by plan sponsors in managing their pension programs. His recent experiences include Pension Protection Act studies, asset/liability forecasting studies, demographic and economic assumption experience reviews, plan design studies including variable benefit designs, withdrawal liability policy reviews, pension plan merger due diligence and implementation. A graduate of the University of Michigan with a bachelor of arts degree in mathematics and actuarial science, Graf also did some graduate level studies in finance from Seattle University.