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Noel H. MacKay has been in the employee benefits industry for over 30 years. He first started with Mutual Life, but is now on the consulting side of the industry. He has been with Cowan Insurance Group for many years and recently stepped down from his role as director of national benefits consulting. MacKay is an active contributor to Cowan Insurance Group's client publications and presentations. He has presented and/or written for LIMRA, Conference Board of Canada, Benefits Canada, Pension & Benefits Monitor, to name a few. MacKay has been and continues to be a course instructor for the International Foundation of Employee Benefit Plans in both Canada and the United States.