

Steven J. Leifer, JD, CPA



Vice President Technical Services

Steven is Vice President Technical Services with New York Life Executive Benefits LLC (NYLEX Benefits). NYLEX Benefits is a subsidiary and the executive benefits consulting arm of New York Life Insurance Company, a Fortune 100 company, the largest mutual life insurance company in the United States¹. With an enviable 166-year history, New York Life, combined with its affiliates, had \$316.1 billion in assets under management² and \$16.8 billion in consolidated surplus and asset valuation reserves³ at December 2010. New York Life Insurance Company and its subsidiary New York Life Insurance and Annuity Corporation have received the highest ratings

currently awarded to any life insurer by all four ratings agencies: A.M. Best (A+ +), Moody's (Aaa), Standard and Poor's (AA+) and Fitch (AAA) for financial strength.⁴

NYLEX Benefits specializes in the design, implementation, financing and providing of ongoing administrative support of supplemental executive benefits programs.

Prior to NYLEX Benefits, Steven served as Senior Counsel of Clark/Bardes Partners, the successor to Insurance Alliances Group, Inc. Prior to joining Insurance Alliances Group, Steven was a partner at Ernst & Young LLP, where he spent most of his professional career. His responsibilities at Ernst & Young included serving as Director of Tax for the firm's New York Region and as Associate Director and Director of International Tax Services. He has extensive experience in advising companies and individuals on identifying, developing and implementing creative business, transaction and tax strategies.

Steven is a graduate of Baruch College, received his J.D. from Columbia Law School and LL.M. (Taxation) from New York University School of Law. He is licensed as a CPA in New York and Connecticut and is a member of the New York State Bar. Steven serves in a number of other leadership roles, including:

- Member of the Board of Directors of the Orchestra of St. Luke's
- Member of the Board of Directors of the Greenwich Symphony

Steven has served in other professional and business roles, including:

- Chairman of the AICPA Tax Policy and Simplification Committee
- Chairman of the New York State Society of CPAs Committee on Relations with the IRS
- Chairman of the AICPA Task Force on Taxation of Electronic Commerce
- Member of the AICPA Task Force on Taxation of Split-Dollar Life Insurance
- Member of the Board of the National Foreign Trade Council

¹New York Life is the largest mutual life insurer based on the Fortune 500 ranking within industries for Insurance: Life, Health (mutual), Fortune Magazine, May 23 2011. ²Assets Under Management consists of the Company's domestic and international insurance operations and assets the company manages for third-part investors, including mutual funds and pension plans. ³Consolidated statutory surplus and asset valuation reserve (AVR is a special reserve that stabilizes surplus from fluctuations in the market value of bonds, stocks, mortgage loans, real estate, and other invested assets) are the funds that ensure we can meet our future obligations to policyholders and finance our growth. ⁴Source: Individual Third Party Ratings Reports (as of 8/8/2011). 447179 (exp. 9/13)