



TED O. HALL, CPA, JD, MBA

Mr. Hall is President and Member of CHSI Captive Insurance Managers LLC in Las Vegas, NV. His prior experience includes eleven years with the international accounting firm of Ernst & Young, where he was Tax Partner on various insurance company accounts and was a member of the firm's National Insurance Industry Specialization Group. Since 1991 he has provided Board member, senior executive, independent captive management, professional, and litigation support services to insurance and captive insurance companies.

Education

San Jose State University
San Jose, CA
BS and MBA degrees

Golden Gate University
San Francisco, CA
Doctor of Jurisprudence

Lecture and Teaching Engagements

- Nevada Captive Insurance Association, Speaker, 2004 – 2007
- World Captive Forum, Speaker, 2007
- Nevada Society of Certified Public Accountants, January 2001-2005
- California State University, Sacramento--School of Business Administration, Visiting Lecturer, 1996.
- Crittenden Seminars, 1996.
- Chartered Property Casualty Underwriters Society, 1991 and 1996.
- The Hartford Institute on Insurance Taxation, 1986-88.
- Insurance Accounting and Systems Association, 1981-91.
- Risk and Insurance Management Society, 1991.
- Various Ernst & Young sponsored seminars.

Professional Writings

Writings include various text and journal articles, including:

- "Stay Put: Keep Your Domicile Domestic," Risk & Insurance, Horsham, PA: *LRP Publications*, November 2007
- "Non-Tax Advantages for Forming Risk Retention Groups as Reciprocal," The Risk Retention Reporter, Pasadena, CA: *Insurance Communications*, April 2007
- The Captive Insurance Manual, (Co-author), Chatsworth, CA: CCH Insurance Services, *NILS Publishing Co.*, 1996-2006.
- Practical Risk Management, (Contributor, Topic B-5, Taxes), Lake Forest, CA: *ArmTech*, 2000 - 2008.
- "Basic Primer on Reciprocal Insurance Exchanges", www.captiveguru.com, August 2002.
- Rupp's, Insurance and Risk Management Glossary, 2nd Ed., (Subject Reviewer), Chatsworth, CA: *NILS Publishing Co.*, 1996.
- The Alternative Market, (Co-author), Dallas, TX: *International Risk Management Institute*, 1994.

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- "Small Captives: Tax Factors," Captive Insurance Company Reports, Stamford, CT: *Tillinghast*, May 1993.
- "Financial Issues for the Insurance Executive," Hot Topics, San Francisco, CA: *Hall & Associates*, Nov. 1993.
- Taxation of Property and Casualty Insurance Companies, New London, CT: *Center for Tax Education and Research*, 1988.
- Taxation of Life Insurance Companies and Their Products, San Francisco, CA: *Arthur Young and Company*, 1984; Editor.
- Insurance Tax Update, San Francisco, CA: *Arthur Young and Company*, 1983-86.

Professional Associations

- American Institute of Certified Public Accountants
- Captive Insurance Companies Association
- Insurance Educational Association
 - Member of the Board of Directors, 2008
- Nevada Society of Certified Public Accountants
 - Member of the Taxation Committee, 2003 - Present
- Nevada Captive Insurance Association
 - Member of the Board of Directors, 2003 - Present
 - Chairman of the Annual Conference Committee, 2004 - Present
 - *Person of the Year*, 2007-2008
- Self Insurance Institute of America, Inc.
 - Member of the Conference Committee, 2007 - Present